

TAX FLASH

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DOMAIN
Fiscal



CONTENT

- ▶ Order no. 2012/2020 for the amendment and completion of the Procedure of communication by electronic means of remote transmission between the Ministry of Public Finance/central tax authority and individuals, legal entities and other entities without legal personality, approved by Order of the Minister of Public Finance no. 660/2017

Order no. 2012/2020 for the amendment and completion of the Procedure of communication by electronic means of remote transmission between the Ministry of Public Finance/central tax authority and individuals, legal entities and other entities without legal personality, approved by Order of the Minister of Public Finance no. 660/2017

The provisions of the Order no. 2012/2020 amend and complete the Procedure of communication by electronic means of remote transmission between the Ministry of Public Finance/central tax authority and individuals, legal entities and other entities without legal personality, as follows:

A. Online Visual Identification

- Is introduced the online visual identification, representing a unique recognition proces through video system, in order to register in VPS;
- Regarding the online visual identification, the tax authority initiates the video recognition process with the person who appointed or empowered the applicant, in order to confirm the position assigned. Thus, the tax authority notifies both the applicant and the entity that appointed/empowered him to the e-mail addresses mentioned in the registration request, within 5 days from the registration.
- The legal representative/appointed representative/empowered shall submit the documents and/or provide the information requested by the central tax authority, and in case the application is approved, will access the video system provided on the dedicated IT platform.

- The individual shall make an online appointment, through the application available on the ANAF website, selecting the date and time when is available in order to initiate the online visual identification procedure.
- The procedure provides general information regarding the steps to be followed for the approval of registration in VPS by online visual identification.

The provisions regarding online visual identification will enter into force within two months from the date of publication of this order in the Official Gazette.

B. Payments performed by natural persons, legal persons and other entities without legal personality

Is introduced the possibility of performing online payments for the types of tax claims established in the Annex to the Order of the Minister of Public Finance no.1.376/2016 on the types of tax claims that can be paid online using bank cards through the National Electronic Payment System (e.g. income tax, certain types of excise duties, social insurance contributions, court fines, certain penalties etc.).

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