

In this issue:

I. Information on the new system of electronic tax filing

The Ministry of Finance has published in the Official Gazette no. 186, dated 10.12.2014, the Instruction no. 24, dated 09.12.2014 “On the approval and the validity of the electronic communication between the tax administration and the taxpayers”.

This Instruction is released in light of the amendments to the Law “On Tax Procedures” that entered into force in August 2014 and provides detailed guidelines related to the newly implemented *e-tax* filing system which was launched on the first days of January 2015.

We have summarized below the main features of the electronic communication between taxpayers and the tax administration through the new *e-tax* filing system:

- In order to access the e-tax system, an ‘e-user’ account is created on the General Tax Directorate’s website (click [here](#)) by setting a new account password and submitting the general contact information of the taxpayer (e.g. e-mail, telephone number, etc.);
- The registered e-user may seek and maintain an unlimited number of representatives, i.e. a company can authorize any number of employees, legal advisors, approved accountants, with different access levels to its e-account;
- A registered e-user is eligible to perform payments through the integrated e-payment application with a credit/debit card, as well as a bank account. An electronic document certifying that the payment is successfully rendered will be send to the taxpayer through the e-payment application;
- Taxpayers registered with an e-user account may access in real time their tax liabilities, incoming tax

assessment notifications and other official documentation with the tax administration. Communication exchanged through the new electronic system is equally valid to the communication through post mail and direct delivery to the tax administration;

- A document is considered as sent at the moment it leaves the electronic system of the sender and it is considered as received at the moment it enters the electronic system of the receiver. In any case, a document will be considered as sent/received within 10 days after the confirmation date of its delivery.

For further details related with the new electronic *e-tax* system and video instructions, please check the following notification of the General Tax Directorate ([Notification on new procedures for tax declaration and payment](#) and [Information on necessary browsers for e-tax](#)) as well as the [Video Gallery](#) and/or the [YouTube page](#) of the General Tax Directorate.



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