

Tax & Legal Weekly Alert

22 - 26 May 2017

In this issue:

Companies will be able to communicate with the tax authorities starting with June via the Virtual Private Space service

Legal entities and entities without legal personality will be able to communicate with tax authorities via the Virtual Private Space (SPV) service as of June 1, according to an MFP order.

At the same time, the list of documents that can be communicated through the SPV will be extended, including tax returns.

Upcoming Deloitte events

VAT in Practice – Deloitte seminar

Deloitte Tax & Legal in mass media

New provisions of the public-private partnerships and concessions legislation - an analysis published by Georgiana Singurel, Partner Reff & Associates, and Alexandru Lascu, Managing Associate Reff & Associates



Companies will be able to communicate with the tax authorities starting with June via the Virtual Private Space service

Legal entities and entities without legal personality will be able to communicate with tax authorities via the Virtual Private Space (SPV) service as of June 1, according to an MFP order.

At the same time, the list of documents that can be communicated through the SPV will be extended, including tax returns.

The communication procedure has been amended to extend the service for legal entities and entities without legal personality through Order 660/2017 of the Minister of Public Finance.

SPV registration

The individuals can register directly on the platform based on their personal identification data.

The legal entities and the entities without legal personality are directly identified through legal representatives or qualified persons by using qualified certificates.

Accessing SPV is optional. Once done, the communication of the administrative-tax acts will be done exclusively through the online platform.

Documents and information that can be communicated through the SPV

The main type of documents communicated via are:

- Documents issued and communicated by MFP / ANAF: assessment decisions, tax administrative acts issued by tax inspection bodies, enforcement documents and acts issued in the enforcement of the law (notifications, notices), payment obligations statement, tax certificate, tax record etc.
- Documents issued and communicated to MFP / ANAF: tax returns, various requests, complaints, petitions, audiences requests, information on the application of tax legislation, etc.

In addition, if the taxable person accessing the SPV and its partners gave their consent when filling Local Sales and Purchases List (Form 394) to make the information public to business partners, the users may also review the data provided by the List.

The users can also automatically receive relevant information from the tax authority, resulting from their risk analysis, so that they can comply voluntarily.

Transitional measures are applicable until 30 June 2017, namely 30 June 2018.

For further questions, please contact us.



Vlad Boeriu

Partner

+40 21 207 53 41

vboeriu@deloittece.com

Upcoming Deloitte events

VAT in Practice – Deloitte seminar

The seminar **VAT in practice**, organized on June 14&15, at Golden Tulip Hotel, will refer mainly to the practical aspects of VAT system, the approach of the fiscal authorities and tax inspections.

For details, please click the link below.

<https://www2.deloitte.com/ro/ro/pages/tax/events/TVA-in-practica-Cluj.html>

Deloitte Tax & Legal in mass-media

New provisions of the public-private partnerships and concessions legislation: How they support investors, an analysis published by Georgiana Singurel, Partner Reff & Associates, and Alexandru Lascu, Managing Associate Reff & Associates:

http://www.hotnews.ro/stiri-specialisti_deloitte-21769054-parteneriatele-public-private-concesiunile-noua-legislatie-aduce-avantaje-semnificative-dar-sunt-necesare-unele-clarificari.htm



Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/ro/about to learn more about our global network of member firms.

Deloitte provides audit, consulting, legal, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 244,000 professionals make an impact that matters, please connect with us on [Facebook](#) or [LinkedIn](#).

Reff & Associates SCA is a law firm member of Bucharest Bar, independent in accordance with the Bar rules and represents Deloitte Legal in Romania. Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited member firms or their affiliates that provide legal services. Visit the global Deloitte Legal website <http://www.deloitte.com/deloittelegal> to see which services Deloitte Legal offers in a particular country.

This alert is offered as guidance and must not be considered a consultancy service. Before taking any action based on this document, you should ask for professional fiscal/legal advisory.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional advisor. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017. For information, contact Deloitte Romania