

Tax & Legal Weekly Alert

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Tax Updates

Provisions concerning tax returns certification and the procedure for submitting certification documents

Publishing in the Official Journal the provisions and procedures regarding the certification of tax returns, hopes to clarify the process throughout which the tax consultant can render the service, as well as the obligation of the parties – [page 2](#)



Provisions concerning tax returns certification and the procedure for submitting certification documents

Decision no.6 of CCF for the approval of tax return certification and Order no. 1620 of the M.F.P, published in the Official Journal no. 881 and no. 883 with effect from 4 December 2014, for approving the procedure for submitting certification documents as well as the procedure regarding the exchange of information between ANAF and CCF.

I. Decision of CCF for the approval of tax return certification ("Decision")

The provisions contain clear requirements concerning:

- contracts concluded between tax consultants and tax payers
- the obligations of the tax payer, as well as the obligations of the tax consultant
- the work procedure
- the establishment of the tax treatment
- the method for establishing the materiality
- the certification result.

Find below the most important provisions:

Who?

- Only active members of CCF;

On what basis?

- Certification Contracts concluded with tax consultants, never minding the fiscal domicile therein.

Who has the filling obligation of the tax return?

- The tax payer will fill in the return for it to be certified. He will be held solely liable for the accuracy of the information rendered.

What is the working procedure?

- The Tax consultant will create a special registry for the tax payer, which will be kept for, at least, the prescription period.
- The verification of the information is made aleatory.
- The tax consultant will establish a materiality that will help certify the returns
- The consultant will mention the result in a certification report, which will be submitted to the tax authorities; in case of rectifying statements, the reason for rectification shall be mentioned as well.

!! The decision contains certain special provisions regarding the certification of corporate income tax returns, VAT returns, excise duties returns and personal income tax returns.

II. Order no. 1620 of the M.F.P, for approving the procedure for submitting certification documents, as well as the procedure regarding the exchange of information between ANAF and CCF

The Order states that the certifying note will be submitted by the tax consultant after the approval of the tax payer. The Order also gives details about the content of the certifying note and the method of submission.

According to this order, the list of active tax consultants that may certify tax returns is subject to the exchange of information provisions.

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