

Romanian Tax Authority takes a further step towards digitalisation

The online visual identification procedure, an essential part of Ministry of Finance Order no. 2012/2020 (officially passed on 11 June) that allows for tax authorities and taxpayers to communicate by electronic means, is scheduled to enter into force on 11 August 2020.

The eagerly awaited online visual identification procedure simplifies the process for registering taxpayers for the Virtual Private Space, and is considered an important step in the digitalisation of the Romanian tax authority.

Up until now, taxpayers registering for the Virtual Private Space verified their identity either through the electronic exchange of specific personal fiscal information with the tax authority or by identification in person at the tax office.

Order 2012/2020 allows for the identity of a taxpayer to be verified remotely.

Legal persons using the online visual identification procedure to register for the Virtual Private Space will receive an email from the tax authority initiating the video recognition process. An email will also be sent to the empowering entity.

Individuals wanting to register for the Virtual Private Space through a username and password or through the use of an e-signature can also opt for the online visual identification procedure. In this case, the individual will need to schedule an online meeting through the tax authority's website.

The tax authority will then send information by email regarding the procedures and rules of conduct for the online visual identification.

If an individual schedules a meeting for the online visual identification process, but cannot attend, he must reschedule. Otherwise the request for accessing the Virtual Private Space will be denied.

For more information on how these changes to Romania's tax procedures will affect your business, contact local CMS experts **Roxana Popel**, **Andrei Tercu** and **Ramona Tudor** or your regular CMS advisor.