



Tax Alert

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English and Romanian

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Order no. 705/2026 of the President of the National Agency for Fiscal Administration approving the Procedure regarding the conduct of meetings between the central fiscal authority and taxpayers via remote video communication means

On 15 June 2026, Order no. 705/2026 was published in the Official Gazette no. 494, approving the procedure for conducting meetings with taxpayers through the videoconference platform made available by the tax authority.

Main legislative provisions:

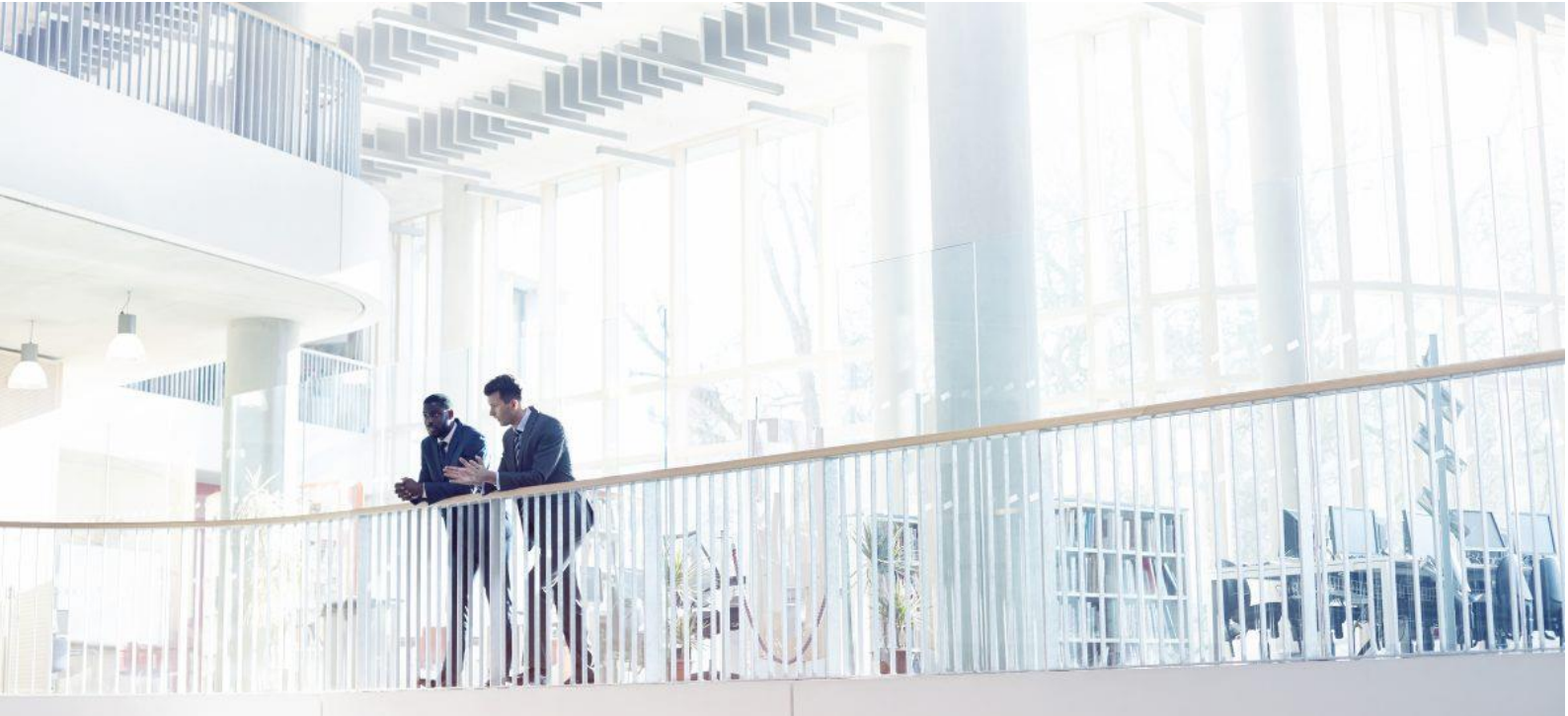
- Taxpayers registered in the Virtual Private Space (VPS) may opt for the conduct, by videoconference, of tax procedures such as tax audit procedures (fiscal inspection, personal fiscal situation review), hearings, audiences and mediations.
- The tax authority informs taxpayers through VPS about the possibility of using videoconferencing, and the option must be exercised within 2 working days from the notification. Failure to do so results in the loss of this option.
- Where attendance takes place through a person acting under a power of attorney, the taxpayer must submit through VPS the identification information of the participants and, where applicable, the power of attorney, electronically signed by the person entitled to grant the mandate. The power of attorney has a special purpose, being valid for the meetings scheduled by the tax authority within the relevant procedure.
- One working day before the meeting, the tax authority sends through VPS the access link and the applicable rules, while responsibility for safeguarding and sharing the link with the authorised participants lies with the taxpayer.
- Identification on the platform is carried out through qualified VPS certificates, NPOTP or ROeID, and access to the meeting is granted only to participants whose identification details and, where applicable, supporting documents have been validated by the tax authority. Any changes

regarding the participants and the related documents must be communicated at least 3 working days before the meeting date.

- The meetings are recorded and transcribed by NAFA, and the minutes are communicated to the taxpayer through VPS.

Date of entering into force: 17 June 2026.

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Ordinul președintelui Agenției Naționale de Administrare Fiscală nr. 705/2026 pentru aprobarea Procedurii privind desfășurarea întâlnirilor dintre organul fiscal central și contribuabili prin utilizarea mijloacelor video de comunicare la distanță

Pe 15 iunie 2026, Ordinul nr. 705/2026 a fost publicat în Monitorul Oficial nr. 494, prin care aprobă procedura de desfășurare a întâlnirilor cu contribuabilii prin platforma de videoconferință pusă la dispoziție de autoritatea fiscală.

Principalele prevederi legislative:

- Contribuabilii înregistrați în Spațiul Privat Virtual (SPV) pot opta pentru desfășurarea prin videoconferință a procedurilor de control fiscal (inspecție fiscală, verificarea situației fiscale personale), audieri, audiențe și mediere.
- Autoritatea fiscală informează contribuabilii prin SPV cu privire la posibilitatea utilizării videoconferinței, iar opțiunea trebuie exercitată în termen de 2 zile lucrătoare de la notificare, sub sancțiunea decăderii.
- În cazul participării prin împuternicit, contribuabilul trebuie să transmită prin SPV datele de identificare ale persoanelor participante și, dacă este cazul, actul de împuternicire, semnat electronic de persoana care are dreptul să acorde mandatul. Împuternicirea are caracter special, fiind valabilă pentru întâlnirile stabilite de autoritatea fiscală în cadrul procedurii respective.
- Cu o zi lucrătoare înainte de întâlnire, autoritatea fiscală transmite prin SPV link-ul de acces și regulile aplicabile, iar responsabilitatea protejării și distribuirii link-ului către participanții autorizați revine contribuabilului.
- Identificarea în platformă se realizează prin certificate calificate SPV, NPOTP sau RoelD, iar accesul la întâlnire este permis numai participanților ale căror date de identificare și, după caz,

documente justificative au fost validate de autoritatea fiscală, iar eventualele modificări privind participanții și documentele aferente trebuie comunicate cu cel puțin 3 zile lucrătoare înainte de data întâlnirii.

- Întâlnirile sunt înregistrate și transcrise de ANAF, minuta fiind comunicată contribuabilului prin SPV.

Data intrării în vigoare: 17 iunie 2026.

Solicită o ofertă

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Contacts



Edwin Warmerdam
Partner, Head of Tax
edwin.warmerdam@forvismazars.com



Bianca Vlad
Partner, Tax
bianca.vlad@forvismazars.com



Lucian Dumitru
Partner, Tax
lucian.dumitru@forvismazars.com



Liviu Gheorghiu
Partner, Tax
liviu.gheorghiu@forvismazars.com

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