

Brief Considerations Regarding Virtual Private Space (VPS) in Tax Matters

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This study aims to present and analyze the de lege lata regulation, specifically Order no. 1090/2022 on the approval of the Procedure for communication via electronic remote transmission means between the central tax authority and individuals, legal entities, and other entities without legal personality, issued by the President of the National Agency for Fiscal Administration (ANAF). As a general rule, tax administrative acts issued in electronic form by the central tax authority are communicated via electronic remote transmission means through the "VIRTUAL PRIVATE SPACE" service, hereinafter referred to as SPV (in Romanian SPAȚIUL PRIVAT VIRTUAL), available on the National Agency for Fiscal Administration portal. The SPV consists of providing individuals, legal entities, and other entities without legal personality with a virtual space, hosted on the Ministry of Finance's servers, through which electronic communication of information and documents is carried out between the central tax authority and the individual, legal entity, or other entity without legal personality regarding their own financial or fiscal situation. Documents or information may be communicated by the central tax authority via the SPV, provided they are held by the authority and stipulated in this procedure. The author provides necessary clarifications regarding the categories of documents that may be subject to communication via the SPV, as well as the procedure and conditions for communicating tax administrative acts issued by local tax authorities via electronic means. In conclusion, the most important provision of this register will be highlighted: namely, that when the SPV is used, no other method of communicating the tax administrative act is employed. This leads to the presentation de lege ferenda of auspicious amendments in this field.

Keywords: Tax matters, Virtual Private Space (SPV), communication of tax administrative acts

Introduction

Aim and scope of the paper. This paper examines, de lege lata, the regulation of communicating tax administrative acts by electronic means in Romania, with particular emphasis on the Virtual Private Space (SPV) under the Tax Procedure Code and Order of the President of the National Agency for Fiscal Administration (ANAF) no. 1,090/2022. It distinguishes the regime applicable to central tax authorities from the regime applicable to local tax authorities, analyses the legal effects of making an act available to the taxpayer/payer, and identifies practical difficulties and directions for de lege ferenda reform. The paper does not purport to provide an empirical

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assessment of user behaviour; its practical observations are used to test the adequacy of the legal framework against accessibility, interoperability and security concerns.

Methodology and research questions. The analysis is doctrinal and normative. It is based on a close reading of Law no. 207/2015 on the Tax Procedure Code, the subordinate normative acts governing electronic communication, the relevant European Union instruments on electronic identification and data protection, and selected literature on the digital transformation of public administration. The principal questions are: when does communication make a tax administrative act opposable; what is the legal significance of making the act available through SPV; how does the central-authority regime differ from the local-authority regime; and what safeguards are needed to reconcile administrative efficiency with access, security and procedural fairness?

Structure and analytical thread. The paper first establishes why written form and subsequent communication matter for the validity and effects of a tax administrative act. It then examines communication as a condition of opposability, analyses SPV for central tax authorities, distinguishes the electronic channels available to local tax authorities, and finally evaluates the practical consequences of digitalisation. This sequence maintains the paper's central argument: electronic communication may improve efficiency, but the legal shift from physical receipt to making available must be accompanied by clear safeguards for notice, accessibility, data protection and effective exercise of taxpayer rights.

The Written Form and Procedural Formalities of the Tax Administrative Act

Unlike private law, where consensualism generally means that a legal act may produce effects without a prescribed form, public-law acts are ordinarily subject to formal requirements that protect legality, transparency and the possibility of review. In the case of an administrative act of authority, the written form is therefore not merely a matter of presentation: it enables the addressee and the reviewing court to identify the decision, its reasoning and its legal consequences.

Romanian administrative-law generally treats the written form of normative administrative acts as both a safeguard of legality and a precondition for their publication. This approach is consistent with Article 8(1) of Law no. 24/2000 on legislative technique norms for the drafting of normative acts, republished, which requires draft normative acts to be formulated in the prescriptive form specific to legal norms (Law no. 24/2000).

Individual administrative acts are also ordinarily issued in writing, although the law recognises limited exceptions. For example, Article 38(1) of Government Ordinance no. 2/2001 on the legal regime of contraventions provides that a warning may be addressed orally when the offender is present when the contravention is established and the sanction is applied by the finding agent (Government Ordinance no. 2/2001). The exception confirms, rather than displaces, the general importance of a written record for identifying the decision and enabling subsequent review.

In doctrine, it has been shown that even in the case of individual administrative acts, the written form is recommended, offering the following advantages:

- it constitutes one of the guarantees of compliance with legality;
- it excludes the possibility of contesting the existence of the acts;
- it constitutes a means of proof, in case of litigation, imposing much clearer and more effective modes of proof;
- it gives the parties the possibility to know their rights and obligations with precision;
- it constitutes a means of defending the rights of individuals, which, being enshrined in written form, does not depend on the memory of public officials;
- it ensures better conditions for exercising control over the legality of the acts.

Given the nature of a tax administrative act as an administrative act of authority, written form is a condition of its valid issuance. Article 46(1) of Law no. 207/2015 on the Tax Procedure Code expressly provides that the tax administrative act is issued in writing, on paper or in electronic form. The electronic form therefore changes the medium through which the act is created and transmitted, but not the requirement that the decision exist as an intelligible, identifiable and reviewable written act (Law no. 207/2015, Art. 46(1)).

The recognition of electronic form reflects the broader legal framework for electronic identification, signatures and trust services established by Regulation (EU) No 910/2014 (eIDAS). In legal terms, digitalisation does not eliminate the written act; it relocates the act and its evidentiary attributes into an electronic environment in which authenticity, integrity, attribution and accessibility must be secured.

In addition to the written form, the procedure for drafting administrative acts of authority, and thus implicitly regarding the drafting of tax administrative acts, most often involves the fulfillment of other procedural formalities, prior, concurrent, or subsequent to the manifestation of the unilateral will of the administrative body.

For the purposes of this paper, the procedural formalities surrounding an administrative act of authority are grouped into three connected stages. The first comprises formalities prior to issuance, including opinions, agreements, proposals, reports and notifications; the second comprises formalities concurrent with issuance, including quorum, the required majority, reasoning and signature; and the third comprises formalities subsequent to issuance, including communication, publication, approval, confirmation and validation. The distinction is analytically important because the present paper focuses on the third stage, while recognising that the legal effects of communication depend on the existence of a validly issued act.

- procedural formalities prior to the issuance of the administrative act, which represent activities that do not, in themselves, produce legal effects, but have an important role in the decision-making process, preparing the drafting of administrative acts, being encountered in jurisprudence also under the name of preparatory or preliminary acts of administrative acts. The most important prior procedural formalities are: optional, consultative, and compliant opinions, agreements, proposals, reports, and notifications;
- procedural formalities concurrent with the issuance of the administrative act: the quorum, the majority required for the adoption of the act, the reasoning, and the signing (countersigning) thereof;

- procedural formalities subsequent to the issuance of the administrative act: communication, publication, approval, confirmation, and validation.

Communication as a Subsequent Formality and Condition of Opposability

Among the formalities subsequent to issuance, communication has a distinct position because it connects the administrative decision with its addressee. Article 47 of the Tax Procedure Code requires the tax administrative act to be communicated to the taxpayer/payer for whom it is intended and requires the tax body to initiate the communication actions within no more than 10 working days from issuance (Law no. 207/2015, Art. 47(1) and (19)).

In this register, the special provisions of the Fiscal Procedure Code regarding the communication of tax administrative acts are completed with the general provisions of the Civil Procedure Code in the matter of communication of procedural acts, considering the relationship of the Fiscal Procedure Code with other normative acts, respectively Art. 3 of the Fiscal Procedure Code, which stipulates that where this code does not provide, the provisions of the Civil Code and the Civil Procedure Code, republished, shall apply, insofar as they may be applicable to the relationships between public authorities and taxpayers/payers.

Thus, the tax administrative act must be communicated to the recipient at the fiscal domicile with compliance with the procedure imposed by law, in order to be fit to produce legal effects against the taxpayer/payer, respectively to give rise to fiscal rights and obligations.

In the situation of the taxpayer/payer without a fiscal domicile in Romania, who has designated an authorized representative according to Art. 18 para. (4), as well as in the situation of appointing a fiscal curator, under the conditions of Art. 19, the tax administrative act is communicated to the authorized representative or curator, as the case may be.

Communication is consequently central to opposability. Under Article 48 of the Tax Procedure Code, the tax administrative act produces effects from the moment of communication, or from a later date stated in the communicated act, whereas an act not communicated in accordance with Article 47 is not opposable to the taxpayer/payer and does not produce legal effects against that person. The decisive legal question is therefore not only whether the authority adopted an act, but also whether it used a legally recognised method capable of bringing the act within the taxpayer's sphere of knowledge or legally defined availability (Law no. 207/2015, Arts. 47–48).

Communication may be understood as the operation by which the issuing public authority brings an individual administrative act to the attention of its addressee. In the paper-based environment, this is normally achieved through postal service, delivery under signature or, subject to statutory conditions, publicity. In the digital environment, the same function is performed through an authenticated electronic channel and a legally defined act of making available. The technological change therefore affects the mechanics and proof of notice, while the procedural purpose remains the protection of the addressee's ability to know and challenge the act (Susskind 2019; Law no. 207/2015, Art. 47).

In concreto, the tax administrative act issued on paper can be communicated in the following variants:

1. either by MAIL to the fiscal domicile, by registered letter with acknowledgment of receipt.
2. by PUBLICITY, by posting an announcement in which it is mentioned that the tax administrative act has been issued in the name of the taxpayer/payer; in the case of tax administrative acts issued by the central fiscal body, by posting the announcement simultaneously at the headquarters of the issuing fiscal body and on the A.N.A.F. website, and in the case of tax administrative acts issued by the local fiscal body, by posting the announcement simultaneously at the headquarters of the issuing fiscal body and on the website of the respective local public administration authority; therefore, the in extenso publication of the tax administrative act will not be performed, but only of the announcement from which it appears that said act was issued in the name of the taxpayer, this aspect being motivated by the need to respect the principle of fiscal secrecy, provided for in Art. 11 of the Fiscal Procedure Code. The tax administrative act is considered communicated, *fictio iuris*, within 15 days from the date of posting the announcement. Under such conditions, the fiscal body can communicate the tax administrative act by publicity only subsidiarily, in the hypothesis in which, although it has undertaken all the necessary steps, it has not succeeded in communicating it by mail, with registered letter with acknowledgment of receipt.
3. either by DELIVERY TO THE FISCAL DOMICILE of the taxpayer/payer or their authorized representative or curator, under signature, by the fiscal body's own employees, and if the recipient refuses receipt of the act or is not found at the fiscal domicile, a notice is posted on their door; this modality of communication is an exceptional one and assumes the situation in which the fiscal body decides the emergency communication of the tax administrative act, calling upon the procedural agents of the fiscal body who can communicate the act by delivery, that is, handing over, under signature, at the fiscal domicile of the recipient. In such a situation, the law has in mind three cases:
 - I. the recipient of the act is found at the fiscal domicile, but refuses receipt of the act, a situation in which the fiscal officials proceed to post a notice on the door of the recipient's fiscal domicile, and the act is considered communicated on the date of posting the notice;
 - II. the recipient is not found at the fiscal domicile, in which case the fiscal officials post a notice on the door of the fiscal domicile by which they invite the recipient to present themselves at the headquarters of the fiscal body within 15 days from the date of posting the notice for the delivery of the act, and if the recipient does not comply, the act is considered communicated upon the expiration of the 15-day period, a circumstance that will be noted by the fiscal body by drawing up a report;

III. the recipient of the act is found at the fiscal domicile, receives the act, but refuses to sign the proof of delivery, in which case the fiscal official will note the communication of the act by drawing up a report.

4. either by DELIVERY AT THE HEADQUARTERS OF THE ISSUING FISCAL BODY, under signature, whenever the taxpayer/payer or their authorized representative or curator presents themselves at the headquarters of the fiscal body and requests this.

Electronic Communication through SPV and Other Remote-Transmission Channels

IV.A. Central Tax Authorities and the Virtual Private Space (SPV)

An electronically issued tax administrative act is communicated by electronic means of remote transmission. Article 47(15) of the Tax Procedure Code provides that such an act is considered communicated on the date on which it is made available to the taxpayer/payer through the legally prescribed means. The rule is significant because it defines communication by reference to availability rather than proof that the recipient actually opened or read the document (Law no. 207/2015, Art. 47(15)).

The central-authority framework has developed through successive administrative regulations. The earlier procedure was established by Order no. 660/2017 and was subsequently replaced following the entry into force of Order no. 1,090/2022, which currently approves the procedure for communication by electronic means of remote transmission between the central tax body and natural persons, legal entities and other entities without legal personality.

Order of the President of ANAF no. 1,090/2022 is the principal subordinate instrument governing this procedure for central tax authorities. Read together with Article 47(16) of the Tax Procedure Code, it supplies the operational framework within which electronic documents are transmitted, received and recorded.

As a general rule, electronically issued tax administrative acts of the central tax authority are communicated by electronic remote transmission through the service known as the Virtual Private Space (SPV), available on the ANAF portal. SPV is therefore not merely an electronic mailbox; within the statutory framework, it is the principal channel through which the central tax authority makes designated acts and information available to the taxpayer/payer (Order no. 1,090/2022; Law no. 207/2015, Art. 47(16)).

Under Order no. 1,090/2022, SPV provides natural persons, legal entities and other entities without legal personality with a virtual space hosted on the Ministry of Finance's information infrastructure. Through that space, information and documents concerning the user's own financial or fiscal situation may be exchanged with the central tax authority, insofar as the documents are held by the authority and fall within the procedure. This functional description links the service to a defined administrative purpose rather than to an unrestricted general-purpose platform.

The legal consequence of choosing SPV is particularly important: where the SPV channel is used for communication of the tax administrative act, the authority does not simultaneously employ another method for communicating that same act. This gives the choice of channel a direct procedural consequence and makes the reliability, accessibility and traceability of the platform essential to the effectiveness of Article 47(15) of the Tax Procedure Code. SPV also permits users to transmit requests, documents and other files to the central tax authority (Order no. 1,090/2022).

SPV is made available to users free of charge. In the event that the provision of the service involves the incurring of costs by the beneficiaries, they will be warned accordingly. SPV is available 24/7.

The provision of SPV is performed through the centralized information system of the Ministry of Finance, on the portal of the National Agency for Fiscal Administration, hereinafter referred to as the dedicated IT platform.

SPV and its functionalities are provided based on the offer of services made available by the central fiscal body and the user's options, according to the terms and conditions established by this procedure.

The Ministry of Finance/National Agency for Fiscal Administration provides electronic communication services under normal operating conditions of electronic equipment and is not responsible for possible malfunctions of the systems through which electronic services are ensured and which cannot be attributable to it.

Order no. 1,090/2022 lists the categories of documents and information that may be communicated through SPV. They include fiscal declarations; requests and petitions; tax administrative and execution acts; documents issued at the user's request; the register of electronic documents; the history of actions; information concerning fiscal receivables, deliveries and acquisitions; risk-analysis information; payment-related forms and information; and documents specific to the RO e-Factura system. The list demonstrates that SPV performs both a notification function and a broader administrative-service function.

- a) fiscal declarations, fiscal registration declarations, and other declarations drawn up according to the law;
- b) requests addressed to the central fiscal body, such as: request for information about social security contributions declared by employers, request for issuance of the fiscal attestation certificate, request for issuance of the fiscal record certificate, request for issuance of an income certificate, request for an opinion regarding the application of fiscal legislation, audience requests, notifications, petitions, complaints, requests regarding public information, and the like;
- c) tax administrative acts, execution acts, and other acts issued by the central fiscal body in the execution of the law, such as: tax assessment decisions, notifications, summons, and the like;
- d) documents, acts, or files issued by the central fiscal body at the request of the natural person, legal entity, or other entity without legal personality, such as: the fiscal attestation certificate, the income certificate, the profile files provided for by the Order of the President of the National Agency for Fiscal Administration no. 146/2018 for the description of the profiles provided for in Art. 22 point J letter a) of the Methodological Norms for the application

of Government Emergency Ordinance no. 28/1999 regarding the obligation of economic operators to use electronic fiscal cash registers, approved by Government Decision no. 479/2003, the XML structure of their activation messages, the XML structure of the files provided for in Art. 22 point J letter b) of the Methodological Norms for the application of Government Emergency Ordinance no. 28/1999 regarding the obligation of economic operators to use electronic fiscal cash registers, approved by Government Decision no. 479/2003, as well as the categories of URLs used in the exchange of information with the national information system for surveillance and monitoring of fiscal data of the National Agency for Fiscal Administration, as subsequently amended, and the like;

- e) the register of electronic documents communicated in the last 2 years;
- f) information regarding the history of actions;
- g) information regarding the fiscal record of the fiscal receivables of the natural person, legal entity, or other entity without legal personality;
- h) information regarding deliveries/supplies and acquisitions made on the national territory, according to data taken from the 394 informative declarations;
- i) relevant information, resulting as a result of risk analysis, in order to notify taxpayers for the purpose of voluntary compliance;
- j) the "Electronic Multiple Payment Order (OPME)" form, .pdf document with attached .xml file;
- k) information regarding the performance of payments according to Art. 163 of the Fiscal Procedure Code;
- l) information and documents specific to the national system regarding the electronic invoice RO e-Factura, provided for by Government Emergency Ordinance no. 120/2021 regarding the administration, functioning, and implementation of the national system regarding the electronic invoice RO e-Factura and electronic invoicing in Romania, as well as for completing Government Ordinance no. 78/2000 regarding the approval, issuance of the vehicle identity card, and certification of the authenticity of road vehicles with a view to introduction on the market, making available on the market, registration, or recording in Romania, as well as market surveillance for these, approved with amendments and completions by Law no. 139/2022.

IV.B. Local Tax Authorities and Decentralised Electronic Channels

The procedure and conditions for communication by electronic means of tax administrative acts issued by local tax authorities are regulated by Order no. 3,097/2016, issued by the Ministry of Regional Development and Public Administration, pursuant to the relevant provisions of Law no. 207/2015. Unlike the central framework, the local regime is shaped by the technical capacity and decisions of each local authority. This decentralised structure explains why the legal channels may be similar while the practical user experience is not uniform.

Within Annex 1, we will observe the list of tax administrative acts, execution acts, and other acts issued by the local fiscal body that can be communicated by electronic means of remote transmission or printed through a mass printing center,

valid without the signature of the authorized persons and the stamp of the local fiscal body, and in Annex 2 we will analyze the procedure for communication of tax administrative acts, execution acts, and other acts issued by the local fiscal body by electronic means of remote transmission, as well as the conditions under which this is performed.

The local framework covers a broad range of tax administrative acts, execution acts and other acts issued under Law no. 227/2015 on the Tax Code and Law no. 207/2015 on the Tax Procedure Code. The enumerated examples include enforcement titles, summonses, decisions concerning accessory obligations, garnishment and precautionary-measure documents, tax assessment decisions, inspection documents, fiscal certificates, payment notes and other acts issued by the local tax authority (Order no. 3,097/2016).

1. Enforcement title;
2. Summons;
3. Decision regarding accessory payment obligations;
4. Notice regarding the extinction of fiscal receivables;
5. Address for setting up garnishment on monetary availability;
6. Decision for lifting enforcement measures on monetary availability;
7. Compensation notice;
8. Restitution notice;
9. Tax assessment decision for establishing taxes/fees owed by natural persons, under Law no. 227/2015 regarding the Fiscal Code, as subsequently amended and completed;
10. Tax assessment decision for establishing taxes/fees owed by legal entities, under Law no. 227/2015 regarding the Fiscal Code, as subsequently amended and completed;
11. Fiscal declaration/Tax assessment decision for establishing the fee for advertising and publicity services in the case of legal entity taxpayers;
12. Fiscal declaration/Tax assessment decision for establishing the fee for display for advertising and publicity purposes;
13. Tax assessment decision regarding receivables owed to the local budget following the fiscal inspection;
14. Decision for restitution of sums from the local budget;
15. Decision regarding non-modification of the tax base;
16. Decision for instituting precautionary measures;
17. Decision for lifting precautionary measures;
18. Address for setting up garnishment;
19. Address for setting up precautionary garnishment;
20. Notice regarding the setting up of garnishment;
21. Report of finding the contravention;
22. Payment note;
23. Extract from the roll;
24. Fiscal inspection notice;
25. Invitation;
26. Street nomenclature and address certificate;

27. Report regarding enforcement costs;
28. Report of finding and declaring insolvency;
29. Fiscal attestation certificate for legal entities regarding local taxes, fees, and other income owed to the local budget;
30. Fiscal inspection report;
31. Annex to fiscal attestation certificate regarding the verification of the eligibility of applicants for non-reimbursable external funds;
32. other acts issued by the local fiscal body.

Acts communicated electronically by the local tax authority may be valid and opposable without the holographic signature and stamp of the head of the fiscal body, provided that they bear the extended electronic signature based on a qualified certificate of the local tax authority. This requirement should be read consistently with the eIDAS framework, which seeks to ensure the legal reliability and evidentiary value of electronic identification and trust services (Regulation (EU) No 910/2014; Order no. 3,097/2016).

The local tax authority may use the electronic means permitted by the applicable framework, including fax, e-mail and a contact platform made available by the local authority. The legal effect of communication depends on the channel-specific conditions: the transmission report for fax, confirmation or the statutory lapse of time for e-mail, and the recorded date of making the document available for a contact platform (Order no. 3,097/2016).

- a) fax; In concreto, the communication of tax administrative acts, execution acts, and other acts issued by the local fiscal body is performed by it to the fax number indicated by the taxpayer. Communication is considered performed at the date and time of the transmission report issued by the fax from which the communication was made. The transmission report represents proof of communication. The transmission report is archived, electronically or physically, in the taxpayer's file.
- b) e-mail (electronic mailbox); In concreto, the communication by e-mail of tax administrative acts, execution acts, and other acts issued by the local fiscal body is performed by it to the e-mail address indicated by the taxpayer. Communication is considered performed at the date of receipt of a confirmation e-mail, from the e-mail address where the tax administrative act, execution act, or other act issued by the local fiscal body was transmitted. In the case of legal entities, the confirmation e-mail must be accompanied by an extended electronic signature based on a qualified certificate. The acknowledgment of receipt must be communicated by the taxpayer within at most 3 working days from receipt of the e-mail. In the case where the taxpayer confirms receipt, the date of communication is the date of transmission by the taxpayer of the confirmation e-mail. In the case where the taxpayer does not transmit the e-mail confirming receipt, the tax administrative act, execution act, or other act issued by the local fiscal body is considered communicated after the expiration of a 15-calendar-day period, calculated from the date of communication of the e-mail by the local fiscal body. In this situation, the

local fiscal body draws up a communication report that is signed with an extended electronic signature based on a qualified certificate or in physical format, with a holographic signature.

- c) contact platform made available by the local fiscal bodies. In the case where the local fiscal body has opted for the development of a contact platform, the taxpayer, based on the request submitted to the local fiscal body, can opt for the communication of tax administrative acts, execution acts, and other acts issued by the local fiscal body through the contact platform. The contact platform consists of providing taxpayers with an IT application through which the electronic communication of tax administrative acts, execution acts, and other acts issued by the local fiscal body is performed. The taxpayer authenticates within the contact platform through any of the following means:

- a) qualified certificates;
- b) credentials of type: name/password.

For a contact platform, the date and electronic input/output number recording the making available of the act are entered in the Register of electronic documents. Those entries function as evidence of communication and must be archived in the taxpayer's file. The detailed rules on identification, registration and access are approved by the competent deliberative authority and published by the local tax authority. This arrangement makes the register and its audit trail central to the proof of communication, while also making interoperability and consistent technical standards important safeguards.

For completeness, the following extracts from Article 47 of the Tax Procedure Code are reproduced because they show the statutory architecture on which the preceding analysis rests. In particular, paragraphs (15) - (17) confirm the distinction between the central and local electronic-communication regimes, while paragraphs (16 ind.1) - (16 ind.2) address ex officio registration and the consequences of non-access to the electronic system (Law no. 207/2015, Art. 47).

- (1) The tax administrative act must be communicated to the taxpayer/payer for whom it is intended. In the situation of the taxpayer/payer without a fiscal domicile in Romania, who has designated an authorized representative according to Art. 18 para. (4), as well as in the situation of appointing a fiscal curator, under the conditions of Art. 19, the tax administrative act is communicated to the authorized representative or curator, as the case may be.
- (2) The tax administrative act issued on paper can be communicated either by mail according to para. (3) - (7), or by delivery to the fiscal domicile of the taxpayer/payer or their authorized representative or curator according to para. (8) - (12), or by delivery at the headquarters of the fiscal body according to para. (13), and the tax administrative act issued in electronic form is communicated by electronic means of remote transmission according to para. (15) - (17).

- (3) The tax administrative act issued on paper is communicated to the taxpayer/payer or their authorized representative or curator, at the fiscal domicile, by mail, with registered letter with acknowledgment of receipt.
- (4) In the case where communication according to para. (3) has not been possible, it is performed by publicity according to para. (5) - (7).
- (5) Communication by publicity is performed by posting an announcement in which it is mentioned that the tax administrative act has been issued in the name of the taxpayer/payer, as follows:
 - a) in the case of tax administrative acts issued by the central fiscal body, by posting the announcement simultaneously at the headquarters of the issuing fiscal body and on the A.N.A.F. website;
 - b) in the case of tax administrative acts issued by the local fiscal body, by posting the announcement simultaneously at the headquarters of the issuing fiscal body and on the website of the respective local public administration authority.
- (6) The announcement provided for in para. (5) is kept posted for at least 60 days from the date of its publication and contains the following elements:
 - a) the name and surname or the name of the taxpayer/payer;
 - b) the fiscal domicile of the taxpayer/payer;
 - c) the name, number, and date of issuance of the tax administrative act.
- (7) In the case where the tax administrative act is communicated by publicity, it is considered communicated within 15 days from the date of posting the announcement.
- (8) By way of exception to the provisions of para. (3), the competent fiscal body may decide the communication of the tax administrative act issued on paper, by delivery, under signature, at the fiscal domicile of the taxpayer/payer or their authorized representative or curator, by the fiscal body's own employees.
- (9) If in the procedure of communication of the tax administrative act by delivery according to para. (8) the recipient refuses receipt of the act or is not found at the fiscal domicile, a notice is posted on their door.
- (10) In the situation in which the taxpayer/payer or their authorized representative or curator refuses receipt of the tax administrative act according to para. (9), the act is considered communicated on the date of posting the notice.
- (11) In the situation in which the taxpayer/payer or their authorized representative or curator is not found at the fiscal domicile according to para. (9), the taxpayer/payer or their authorized representative or curator is entitled to present themselves, within a maximum of 15 days from the date of posting the notice, at the headquarters of the issuing fiscal body in order for the tax administrative act to be communicated to them. In the situation in which the taxpayer/payer or their authorized representative

or curator does not present themselves within this period, the act is considered communicated upon the fulfillment of this period.

(12) The notice provided for in para. (9) must include:

- a) the name of the issuing fiscal body;
- b) the name and surname of the person who made the posting and their position;
- c) the name, surname, and fiscal domicile of the person notified;
- d) the name, number, and date of issuance of the tax administrative act in connection with which the notice is made;
- e) the year, month, day, and time when the posting was made;
- f) mentions regarding the date on which the tax administrative act is considered communicated, according to para. (10) or (11);
- g) the signature of the person who posted the notice.

(13) The tax administrative act issued on paper can also be communicated by delivery, under signature, at the headquarters of the issuing fiscal body whenever the taxpayer/payer or their authorized representative or curator presents themselves at the headquarters of the fiscal body and requests this.

(14) Whenever communication is performed by publicity, according to para. (5) or by posting according to para. (9), the fiscal body draws up a report. The report is also drawn up in the situation in which the taxpayer/payer or their authorized representative or curator receives the tax administrative act, but refuses to sign the proof of delivery or, for well-founded reasons, cannot sign it.

(15) The tax administrative act issued in electronic form is communicated by electronic means of remote transmission according to para. (16) or (17), as the case may be, and it is considered communicated on the date of being made available to the taxpayer/payer through these means.

(16) In the case of tax administrative acts issued by the central fiscal body, the electronic means of remote transmission, the procedure for communication of tax administrative acts by electronic means of remote transmission, as well as the conditions under which this is performed are approved by order of the President of A.N.A.F., with the opinion of the Authority for Digitalization of Romania. The tax administrative acts issued by the central fiscal body which are transmitted mandatorily by such means are established by order of the President of A.N.A.F.

- h) (16 ind.1) For the purpose of communication of the administrative acts provided for in para. (16), the central fiscal body may register taxpayers/payers ex officio in the electronic communication system by electronic means of remote transmission. The procedure for ex officio registration is approved by order of the President of A.N.A.F.
- i) (16 ind.2) The communication of the tax administrative acts provided for in Art. 46 para. (6), for taxpayers/payers who have been registered

ex officio according to para. (16 ind.1) and have not accessed the electronic communication system within 15 days from the communication of the data regarding the registration, is performed only by publicity according to para. (5) - (7).

- (17) In the case of tax administrative acts issued by the local fiscal body, the electronic means of remote transmission, the procedure for communication of tax administrative acts by electronic means of remote transmission, as well as the conditions under which this is performed are approved by order of the Minister of Regional Development, Public Administration and European Funds, with the opinion of the Ministry of Public Finance and the Ministry of Communications and Information Society. For the local fiscal body, the local council establishes, by resolution, depending on the available technical capacity, the electronic means of remote transmission to be used by the respective local fiscal body.
- j) (17 ind.1) For the local fiscal body, the local council may decide, under the conditions provided for in para. (17), to use the electronic means of remote transmission used by the central fiscal body, by adhering to its specific working procedures.
- (18) By way of exception to the provisions of para. (1), in the case of companies in insolvency or dissolution proceedings, according to the law, the communication of the tax administrative act is made to the judicial administrator/liquidator at the place indicated by them whenever this is requested in writing.
- (19) Within at most 10 working days from the date of issuance of the tax administrative act, the fiscal body must initiate the actions for the communication of the act.

V. Critical Assessment: Efficiency, Inclusion, Interoperability and Security

The preceding sections establish the legal mechanism. This section evaluates its practical implications without presenting unverified survey or interview data. The evaluation is normative and problem-oriented: it asks whether a system based on making available can remain compatible with effective notice and equal access when users have different levels of digital competence.

It is also necessary to convey the problem of "interoperability": the fact that, although SPV is centralized for ANAF, communication with local taxes and fees (town halls) is fragmented and depends on the technical equipment of each administrative-territorial unit. Therefore interoperability remains a structural concern. SPV is centralised for ANAF, whereas communication concerning local taxes and fees may depend on separate platforms and on the technical capacity of each administrative-territorial unit. The result can be a fragmented administrative interface for taxpayers who must deal with several authorities. The concern is consistent with the broader observation that digital transformation works best when tax administration is organised around interoperable services and reliable data flows rather than around isolated portals (OECD 2020, OECD 2023).

Furthermore, there are a series of advantages, but also risks from the point of view of cybersecurity, since data must be protected. In the current context, users are reluctant to entrust their data to platforms if they do not understand the level of security. Thus, we highlight the overwhelming importance of qualified certificates and two-factor authentication, but these involve costs for taxpayers, since the digital signature based on a qualified certificate is not offered free of charge by the authorities. Digital communication also creates cybersecurity and data-protection risks. Tax platforms process identification data, financial information and records of administrative activity. Any design of SPV or a local contact platform must therefore respect the principles of lawfulness, purpose limitation, data minimisation, integrity and confidentiality under Regulation (EU) 2016/679 (GDPR), while electronic signatures and authentication mechanisms must preserve attribution and integrity under Regulation (EU) No 910/2014. Qualified certificates and stronger authentication can improve trust, but their cost and technical complexity should be considered when assessing equal access rather than treated as purely technical matters.

In the end, we also point out the perspective of forced digitalization, since there is the concept of "ex officio enrollment" (mentioned in Art. 16 ind. 1 of the Fiscal Procedure Code). It is a step forward for the efficiency of the state, but it raises questions about the digital inclusion of those who do not have access to the internet or technical knowledge.

To the question "How is SPV perceived by the population?", we specify that the public perception is a dual one, marked by a mixture of pragmatism and frustration; on one hand, there are positive points that reflect efficiency, because taxpayers, especially professionals, entrepreneurs, and young people, immensely appreciate the fact that they no longer have to wait in queues. The saving of time is the greatest perceived benefit. The possibility to file declarations 24/7 is considered a great step toward normality, and on the other hand, there are also negative points due to the technological barrier, because a large part of the population perceives SPV as an "inaccessible" or "complicated" system. Although this paper does not claim to measure public perception empirically, the legal design permits a cautious analytical distinction. SPV can reduce queues, travel and administrative delay, and its continuous availability is particularly valuable for professionals, entrepreneurs and other users who can navigate the platform. At the same time, the same system may be perceived as inaccessible or complicated by persons with reduced digital skills. The policy issue is therefore not whether digitalisation is beneficial in the abstract, but whether the benefits are distributed without converting a technical condition of access into a de facto condition for exercising fiscal rights (OECD 2020, Susskind 2019).

Evidently, there is also distrust in state systems, with the fear being present that "digitalization" actually means stricter monitoring and faster enforcement (automatic garnishments), without adequate prior notification. There is also a legitimate concern that taxpayers may associate digitalisation with intensified monitoring or faster enforcement without adequate prior explanation. Automated or highly standardised administrative processes can improve consistency, but they may also make errors harder to contest if the person affected cannot understand how the system generated or communicated the relevant act. The literature on algorithmic regulation therefore

emphasises transparency, accountability and avenues for human review as necessary complements to administrative automation (Hildebrandt 2015, Yeung 2018, Coglianese and Lehr 2017).

VI. Conclusions and De Lege Ferenda Proposals

The optional becomes mandatory, as SPV has evolved from a facility offered to the taxpayer to a form of communication that is gradually becoming the exclusive standard. The transition from "option" to "single rule" marks the end of the era of fiscal bureaucracy, but it transfers the entire responsibility of checking notifications onto the taxpayer. This paper set out to examine the Romanian *de lege lata* framework for communicating tax administrative acts electronically, to distinguish central from local tax authorities, to clarify the legal effect of making an act available, and to identify practical and legislative challenges. The analysis shows that SPV has evolved from an optional facility into the principal, and in some situations effectively exclusive, channel for central-authority communication. The transition improves administrative efficiency but places a substantial responsibility on the taxpayer/payer to monitor the electronic space and preserve access to notifications.

Digitalization represents a veritable form of "*fictio iuris*" because an interesting legal conclusion is that SPV transforms "communication" from a physical act of receipt into a purely technical act of "making available." This change shifts the burden of proof; it no longer matters whether the taxpayer has read the act, but only whether it has been uploaded to the server. The central legal fiction is that communication is complete when the act is made available through the prescribed channel, not when the taxpayer has actually read it. This shift from physical receipt to technical availability is defensible as a rule of administrative certainty, but it also shifts the evidentiary burden toward the taxpayer. For that reason, the system should provide a durable audit trail showing the date and time of uploading, the identity of the authority, the integrity of the document and any legally relevant access event (Law no. 207/2015, Arts. 47-48; Order no. 1,090/2022).

Another conclusion is that of efficiency at the expense of human interaction, related to the fact that SPV eliminates human interaction with the fiscal official. If, on one hand, this reduces the risk of corruption and unnecessary bureaucracy, on the other hand, it eliminates the possibility for the taxpayer to ask for immediate explanations or to resolve errors through dialogue. A second conclusion concerns efficiency at the expense of human interaction. Digital channels can reduce unnecessary bureaucracy and opportunities for improper influence, but they may also remove the possibility of obtaining an immediate explanation or correcting an error through dialogue. Digital administration should therefore not be designed as the disappearance of human assistance. Accessible support, a clear escalation route and the possibility of human review remain important elements of fair administration (Hildebrandt 2015, Susskind 2019).

In the end, we also add the paradox of inclusion, SPV reflecting the paradox of digitalization in Romania, as it offers a modern tool of communication but implicitly penalizes citizens who are not "digital natives." Thus, SPV becomes not only a fiscal platform, but a test of digital skills imposed by the state. Finally, SPV illustrates the

paradox of digital inclusion: a modern communication tool can simultaneously create a new threshold for participation. De lege ferenda, the Romanian framework would be strengthened by interoperable central and local channels, plain-language notices, accessible interfaces, reliable alternative assistance for digitally excluded persons, proportionate authentication requirements, transparent records of making available, and clear rules for correcting platform failures. Such safeguards would preserve the efficiency of electronic communication without allowing technical non-use, lack of resources or unequal digital skills to undermine the taxpayer's ability to know and contest a tax administrative act.

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