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

*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 **S**PAŢIUL **P**RIVAT **V**IRTUAL), 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.*

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## General aspects regarding the procedural formalities provided by law for the valid issuance (adoption) of administrative authority acts

Unlike private law, where the rule regarding the form of legal acts is summarized by the principle of consensualism, according to which the valid existence of a legal act is not conditioned by its form, meaning that legal effects will be produces regardless of the form in which it is manifested, in public law, the manifestation of will produces legal effects only if it takes written form.

In administrative law doctrine, regarding the form of administrative acts of authority, it is unanimously recognized that normative administrative acts must take written form, both as a guarantee of compliance with legality and as a necessary condition for the publication of these acts. The written form of normative acts is also required by Law no. 24/2000 on legislative technique norms for the drafting of normative acts, republished, which provides, in Art. 8 para. (1), that "draft laws, legislative proposals, and other draft normative acts shall be drafted in the prescriptive form specific to legal norms."

Regarding individual administrative acts, these are also usually drafted in written form, but some may be issued without fulfilling this form. Thus, Art. 38 para. (1) of G.O. no. 2/2001 on the legal regime of contraventions provides that a warning is addressed orally when the offender is present at the finding of the contravention and the sanction is applied by the finding agent.

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.

Taking into account the legal nature of an administrative act of authority of the tax administrative act, it follows undeniably that for the valid existence of such an act, the written form is required as a condition ad validitatem. This conclusion also follows from the provisions of Art. 46 para. 1 of the Fiscal Procedure Code, which stipulates: The tax administrative act is issued in writing, on paper or in electronic form.

Being connected to the new digital era, the Fiscal Procedure Code regulates the possibility of issuing the tax administrative act through computer means, i.e., in electronic form. In doctrine, it has been appreciated that in this case, what differs is the medium on which the tax administrative act is found, which is represented by a magnetic one, but the form it takes remains the written one.

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.

The procedural formalities provided by law for the valid issuance (adoption) of administrative acts of authority can be classified into the following three categories:

- 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:

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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.

**References regarding the procedural formality subsequent to the issuance of the tax administrative act represented by COMMUNICATION**

Regarding the procedural formalities subsequent to the issuance of the administrative act: communication, publication, approval, confirmation, and validation, we state that regarding the tax administrative act, COMMUNICATION represents a particularly important formality, being regulated in Art. 47 of the Fiscal Procedure Code, which postulates: The tax administrative act must be communicated to the taxpayer/payer for whom it is intended, respectively the fact that 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.

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.

This formality, namely communication, is also very important from the perspective of the opposability of the tax administrative act, since according to Art. 48 of the Fiscal Procedure Code, the tax administrative act produces effects from the moment it is communicated to the taxpayer/payer or at a later date mentioned in the communicated administrative act, according to the law. The tax administrative act that has not been communicated according to Art. 47 is not opposable to the taxpayer/payer and does not produce any legal effect.

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In administrative law literature, it has been highlighted that this formality, communication, is the operation by which the issuing administrative body brings to the attention of the interested person an administrative act, which is done, as a rule, by mail or by direct delivery thereof, under signature, or, exceptionally, by posting at the domicile of the recipient of the act, as well as by other means, including electronic (fax or even posting on the website of the issuing public authority in the case where, for objective reasons, communication cannot be done directly to the person in question). Communication is necessary in the case of individual administrative acts so that they can produce mandatory legal effects.

*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:

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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.

**Communication of the tax administrative act issued in electronic form**

Regarding the tax administrative act issued in electronic form, it is communicated by electronic means of remote transmission. This type of communication takes place only in the hypothesis in which the recipient of the act has opted for this modality of communication.

Previously, the procedure and conditions for communication by electronic means of tax administrative acts issued by central fiscal bodies were regulated by Order no. 660/2017 on the approval of the Procedure for communication by electronic means of remote transmission between the Ministry of Public Finance/central fiscal body and natural persons, legal entities, and other entities without legal personality, in force from June 1, 2017, until June 23, 2022, being repealed by Order 1420/2022, in force from June 24, 2022.

Currently, Order no. 1090/2022 on the approval of the Procedure for communication by electronic means of remote transmission between the central fiscal body and natural persons, legal entities, and other entities without legal personality, issued by the President of the National Agency for Fiscal Administration, which regulates this procedure, is in force.

As a general rule, tax administrative acts issued in electronic form by the central fiscal body are communicated by electronic means of remote transmission through the service "VIRTUAL PRIVATE SPACE", hereinafter

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referred to as SPV, available on the portal of the National Agency for Fiscal Administration.

SPV consists of providing natural persons, legal entities, and other entities without legal personality with a virtual space, located on the servers of the Ministry of Finance, through which the electronic communication of information and documents is performed between the central fiscal body and the natural person, legal entity, or other entity without legal personality in relation to their own financial or fiscal situation. Through SPV, documents or information can be communicated by the central fiscal body, insofar as they are held and are provided for in this procedure.

It is very important to mention in this register the fact that in the case of using SPV, no other modality of communication of the tax administrative act is used. Through SPV, natural persons, legal entities, and other entities without legal personality can transmit requests, documents, or any other files to the central fiscal body.

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.

The categories of documents that can be the object of communication through SPV are:

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

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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.

Regarding the procedure and conditions for communication by electronic means of tax administrative acts issued by local fiscal bodies, we mention that these are regulated by Order no. 3097/2016 for the application of the provisions of Art. 46 para. (8) and Art. 47 para. (9) of Law no. 207/2015 regarding the Fiscal

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Procedure Code, issued by the Ministry of Regional Development and Public Administration - MDRAP.

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.

Thus, the tax administrative acts, execution acts, and other acts that can be communicated by electronic means of remote transmission and/or that can be printed through a mass printing center, valid without the signature and stamp of the local fiscal body, issued under Law no. 227/2015 regarding the Fiscal Code, as subsequently amended and completed, or Law no. 207/2015 regarding the Fiscal Procedure Code, as subsequently amended and completed, are as follows:

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;

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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.

Tax administrative acts, execution acts, and other acts issued by the local fiscal body communicated by electronic means of remote transmission are valid and opposable to taxpayers or third parties without the holographic signature and stamp of the head of the fiscal body, however, they will bear the extended electronic signature based on a qualified certificate of the local fiscal body.

Regarding the electronic means by which communication can be performed, local fiscal bodies can opt for the communication of tax administrative acts, execution acts, and other acts issued by the local fiscal body to the taxpayer through the following electronic means of remote transmission:

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

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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.

In the case of communication through the contact platform of tax administrative acts, execution acts, and other acts issued by the local fiscal body, these are considered communicated within 15 days from the date of making the document available by the local fiscal body in the personal virtual space within the contact platform. The electronic input/output number and the date of making the tax administrative act, execution act, or other act issued by the local fiscal body available to the taxpayer in the personal virtual space are entered in the Register of electronic documents. The entries in the Register of electronic documents represent proof of communication and are archived, electronically or physically, in the taxpayer's file. The detailed procedure regarding the modality of identification, registration, and access of the taxpayer to the contact platform is approved by a resolution of the deliberative authority and is also published on the website of the local fiscal body.

In the end, we mention that de jure, the provisions of Art. 47 marginally titled COMMUNICATION OF THE TAX ADMINISTRATIVE ACT evoke expressis verbis in full the following:

(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

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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

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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.

(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

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electronic means of remote transmission. The procedure for ex officio registration is approved by order of the President of A.N.A.F.

(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.

(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.

## The impact of SPV in the contemporary world

To transform this study from a theoretical analysis into one of practical impact, we intend to convey aspects regarding user challenges, given the technical difficulties: the enrollment process sometimes requires physical visits to the counter for validation, and the complexity of the interface for the elderly or those with reduced digital skills represents a disadvantage.

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.

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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.

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.

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.

## Conclusions

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.

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.

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.

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

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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.

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