



Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Marilena Craciun, Lecturer at the *University of Bucharest*, and OPTR National Reporter of Romania.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2025 in protecting taxpayers' rights and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights."

OPTR - 2025 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in a wide range of situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Reporters' info

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Other:

Questionnaire 1 - Country Practice

Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
5. When completed, please submit the survey.
6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority? *

Yes

No

2. If yes, can they request the correction of errors in the information? *

Not applicable (click here if you answered "No" to the previous question)

Yes

No

3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? *

Yes

No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? *

Yes

No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? *

Yes

No

5A. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? *

Not applicable (click here if you answered "No" to question 5)

Yes

No

6. Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate? *

Yes

No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? *

Yes

No

7A. Are there special arrangements in circumstances of force majeure? *

Yes

No

7B. If yes to 7A, do said arrangements operate automatically? *

Not applicable (click here if you answered "No" to question 7A)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? *

Yes

No

9. If yes, can the taxpayer request a meeting with the tax officer? *

Not applicable (click here if you answered "No" to question 8)

Yes

No

10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 3 - Confidentiality and data protection

N.B. From 2025 all questions of this area also refer to data protection

11. Is information held by your tax authority automatically encrypted? *

Yes

No

11A. Do data protection rights apply to all information held by tax authorities? *

Yes

No

11B. If yes to 11A, does it include the right to access data and correct inaccuracies? *

Yes

No

Not applicable (click here if you answered "No" to question 11A)

11C. If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 11A)

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? *

- Yes
- No

13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? *

- Not applicable (click here if you answered "No" to question 12)
- Yes
- No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? *

- Yes
- No

14A. If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a * compensation?

- Yes
- No
- Not applicable (click here if you answered "No" to question 14)

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? *

- Yes
- No

15A. Are tax officials entitled to work remotely? *

- Yes
- No

15B. If yes to 15A, are equivalent measures taken to ensure confidentiality and data protection to the ones that apply when the official is working from a tax office? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A)

15C. If yes to 15B, are those measures audited? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A & 15B)

16. Is information about the tax liability of specific taxpayers publicly available in your country? *

- Yes
- No

16A. If yes to 16, is access limited only to those who have a legitimate interest? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 16)

16B. Can information held by tax authorities be supplied to other authorities? *

- Yes
- No

16C. If yes to 16 B, is the supply to other public authorities permitted only when authorised by law and with appropriate safeguards? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 16B)

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? *

- Yes
- No

17A. If yes to 17, is personal data that places the individual at risk not disclosable? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 17)

18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? *

- Yes
- No

18A. Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)? *

Yes

No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? *

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Not applicable (click here if you answered "No" to question 19)

Yes

No

20A. Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)? *

Yes

No

20B. If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers? *

Yes

No

Not applicable (click here if you answered "No" to question 20A)

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? *

Yes

No

22. If yes, does this mean only one audit per tax per year? *

- Not applicable (click here if you answered "No" to question 21)
- Yes
- No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? *

- Yes
- No

23A. If yes to 23, does this principle also apply to online meetings? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 23)

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? *

- Yes
- No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? *

Yes

No

26. If yes, what is the normal limit in months? *

4-6 months

27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? *

Yes

No

28. May the opinion of independent experts be used in the audit process? *

Yes

No

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? *

Yes

No

29A. Once a tax audit is completed, are there rules that prevent further evidence being collected, further arguments being put forward and no further tax charges being brought? *

Yes

No

30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? *

Yes

No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? *

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? *

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? *

- Yes
- No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? *

- Not applicable (click here if you answered "No" to question 34)
- Yes
- No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? *

- Yes
- No

37. May the tax authority enter and search the dwelling places of individuals? *

- Yes
- No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? *

- Yes
- No

38A. Does access to bank information for tax purposes require prior judicial authorisation? *

Yes

No

39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? *

Yes

No

39A. If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible? *

Yes

No

39B. If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 6 - Reviews and appeals

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? *

Yes

No

40A. Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts? *

Yes

No

41. Does the taxpayer need permission to appeal to the first instance tribunal? *

Yes

No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? *

Yes

No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? *

Yes

No

44. Are there time limits applicable for a tax case to complete the judicial appeal process? *

Yes

No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal? *

Dropdown

There is no limit (click here if you answered "No" to question 44) ▼

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? *

Yes

No

46A. Does a taxpayer have the right to request an online hearing or object to it? *

Yes

No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? *

Yes

No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? *

Yes

No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? *

Yes

No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt?) *

Not applicable (click here if you answered "No" to question 49)

Yes

No

51. Does the loser have to pay the costs in a tax appeal? *

Yes

No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? *

Not applicable (click here if you answered "No" to question 51)

Yes

No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not * in public) to preserve secrecy/confidentiality?

Yes

No

54. Are judgments of tax tribunals published? *

Yes

No

55. If yes, can the taxpayer preserve its anonymity in the judgment? *

Not applicable (click here if you answered "No" to question 54)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

56. Does the principle ne bis in idem apply in your country to prevent either: *

- The principle does not apply in my country
- The imposition of a tax penalty and the tax liability
- The imposition of more than one tax penalty for the same conduct
- The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? *

- Not applicable (click here if you answered "No" to question 56)
- Yes
- No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? *

- Yes
- No

58A. Is there a legislative cap to prevent interest, penalties and surcharges to exceed the amount of tax due? *

- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? *

Yes

No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? *

Yes

No

62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? *

Yes

No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? *

Not applicable (click here if you answered "No" to either question 61 or question 62)

Yes

No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? *

Yes

No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? *

Yes

No

65A. If information is sought from a third party, does that third party have the right to challenge the legality of the request before the judiciary? *

Yes

No

65B. Is exchange of information prohibited with any state if it is foreseeable that the data would be used in a way that is repressive or that it would undermine the protection of fundamental rights? *

Yes

No

66. Does the taxpayer have the right to see any information received from another country that relates to him? *

Yes

No

66A. In the event of a leak of confidential information, is exchange of information with that state suspended? *

Yes

No

66B. Are there time-limits after which data that has been exchanged are to be destroyed or anonymously archived? *

Yes

No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? *

Yes

No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? *

Yes

No

68A. Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country? *

Yes

No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? *

Not applicable (click here if you answered "Yes" to question 69)

Yes

No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? *

Yes

No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? *

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? *

Yes

No

74. Does your country have a generalised system of advanced rulings available to taxpayers? *

Yes

No

75. If yes, is it legally binding? *

Not applicable (click here if you answered "No" to question 74)

Yes

No

76. If a binding ruling is refused, does the taxpayer have a right to appeal? *

Yes

No

77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? *

Not applicable (click here if you answered "No" to question 76)

Yes

No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

79. If yes, are its provisions legally effective? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *

Yes

No

81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *

Not applicable (click here if you answered "No" to question 80)

Yes

No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *

Not applicable (click here if you answered "No" to question 80)

Yes

No

83. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

84. If yes, are its provisions legally effective? *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

85. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *

- Yes
- No

86. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *

- Not applicable (click here if you answered "No" to question 85)
- Yes
- No

87. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 13 - Artificial Intelligence (AI)/Automated Analytical Systems (AAS)

88. Are taxpayers who are subject to a tax compliance procedure that involves AI/AAS informed of that fact? *

Yes

No

Not applicable (in case no AI/AAS is used)

89. In communications between a tax authority and a taxpayer that employs AI/AAS, is it stated that the tax authorities is represented only by a machine? *

Yes

No

Not applicable

90. If a decision relating to tax administration has been taken by the use of AI/AAS, is the taxpayer provided with basic details of the procedure applied? *

- Yes
- No
- Not applicable

91. Do the tax authorities publish details of the type of AI/AAS employed with specific information about the purpose for which they are used? *

- Yes
- No

92. Does a system exist for voluntary registration of AI/AAS? *

- Yes
- No

93. If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system? *

- Yes
- No
- Not applicable (click here if you answered "No" to question 92)

94. Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS? *

- Yes
- No
- Not applicable

95. If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified? *

- Yes
- No
- Not applicable

96. If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors? *

- Yes
- No
- Not applicable

97. If yes to 96, is an explanation provided and does the taxpayer have an effective remedy ^{*} against unlawful or inaccurate use of AI/AAS?

- Yes
- No
- Not applicable (click here if you answered "No" to Question 96)

98. Do tax authorities publish guidance notes explaining the way in which they use AI/AAS? ^{*}

- Yes
- No

99. If revenue authorities use AI/AAS, do they publish guidelines and points of contact for ^{*} taxpayers who have questions or concerns about those procedures?

- Yes
- No
- Not applicable

100. Does the tax administration appoint a senior official with overriding responsibility for ^{*} AI/AAS in the tax administration?

- Yes
- No
- Not applicable

Google Forms

OPTR - 2025 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2025 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2025 that in your opinion affect the level of compliance of a given minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

In ALL cases back up your assertions with the relevant documentary materials, and provide full details for identifying the documents related to the reported developments. Either a (soft) copy or internet links to make said documents available (and therefore, quotable) are greatly appreciated.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt
Scientific Coordinator
IBFD Observatory on the Protection of Taxpayers' Rights.

* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 2025" (S). The latter is a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.

3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a

decrease of the level of compliance of the relevant standard/best practice in your country in 2025. If there were no changes, please indicate so by clicking on the corresponding button.

4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2025", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".

5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2025".

6. In ALL cases back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org.

7. When completed, please submit the survey.

8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.

11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

Please provide separately (via optr@ibfd.org)
an annex with the actual wording of relevant excerpts of your country's
legislation regarding this matter. Technically accurate translations

of such material into English, if possible, would be very appreciated.
Thank you.

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number *

- No changes
- Shifted away
- Shifted towards

1. (BP) Methods of identifying taxpayers should employ the highest levels of identification security, including dual authentication (without imposing an excessive burden on taxpayers to log in when accessing private information or engaging in communication with the revenue authorities) *

- No changes
- Shifted away
- Shifted towards

1 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

2 (MS). The system of taxpayer identification should take account of religious sensitivities *

- No changes
- Shifted away
- Shifted towards

2 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Romanian Constitution guarantees freedom of religion and prohibits discrimination based on religion. The Tax Procedure Code does not contain specific religious-sensitivity provisions.

3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes *

- No changes
- Shifted away
- Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if *
the third party fails to pay over the tax

- No changes
- Shifted away
- Shifted towards

3 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

No changes in the relevant legislation. Certain relevant information are included in the Annex.

4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct *
errors.

- No changes
- Shifted away
- Shifted towards

4 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The first attempt was made in 2021 when pre-filled Single Tax Returns for individuals was communicated to them for the income obtained in 2020. It was not a success as the form contained plenty of errors. According to the press release of the Ministry of Finance and National Tax Authority in 2026 the individuals will receive a prepopulated tax return but it is not mandatory. Since 1 August 2024, National Tax Authority started issuing pre-filled VAT returns (called decont precompletat RO e-TVA) for VAT-registered businesses. These are draft VAT returns pre-populated with data from various sources (e-invoices, SAF-T, e-Transport, etc.). Taxpayers must verify and reconcile these with their actual VAT returns. The procedure and rules were introduced by the Order 3775/2024 approving the model and content of the "Pre-filled RO e-VAT return" form, modified in October 2025 by the Order 2351/2025.

5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. *

- No changes
- Shifted away
- Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies *

- No changes
- Shifted away
- Shifted towards

5 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception *

- No changes
- Shifted away
- Shifted towards

6 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

No changes in the relevant legislation. Certain relevant information are included in the Annex.

7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis *

- No changes
- Shifted away
- Shifted towards

7 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In 2021, Romania initiated a cooperative compliance programme for large taxpayers (https://reform-support.ec.europa.eu/what-we-do/revenue-administration-and-public-financial-management/implementation-new-approaches-and-tools-improving-tax-compliance-large-taxpayers-romania_en).

More details are included in the Annex.

8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication *

- No changes
- Shifted away
- Shifted towards

8 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

9 (MS). Compliance obligations on third parties should only be imposed where necessary and in all cases the burden imposed on third parties should be proportionate and not excessive *

- No Changes
- Shifted away
- Shifted towards

9 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

10 (MS). In circumstances of force majeure (e.g. pandemics / natural disasters), mechanisms should automatically apply to relieve taxpayers of compliance obligations that have become excessively difficult due to the circumstances. The point at which such circumstances start to apply and cease to apply should be clearly and publicly announced *

- No changes
- Shifted away
- Shifted towards

10 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In the context of the 2020 pandemics, the Government promulgated an emergency ordinance which declared that tax obligations would be suspended for a period of 30 days. Following the expiration of this deadline, the fulfilment of all outstanding tax obligations was mandatory.

11 (BP). Tax compliance obligations should be designed so as to ensure that taxpayers can fulfil their compliance obligations without excessive cost and without the compulsory use of a tax agent, due regard being had to the type of taxpayer (individual / corporate / others) and to the complexity of the taxpayer's tax affairs *

- No changes
- Shifted away
- Shifted towards

11 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

For individuals, Romanian tax procedure law still preserves a certain degree of procedural flexibility. The utilisation of electronic communication through the Virtual Private Space (SPV) remains a discretionary option, and traditional methods of communication, such as paper-based or in-person interactions, remain formally accessible.

More details are included in the Annex.

12 (MS). Compliance obligations on third parties should only be imposed where necessary *
and in all cases the burden imposed on third parties should be proportionate and not excessive

- No changes
- Shifted away
- Shifted towards

12 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In accordance with the provisions stipulated within the Romanian Tax Procedure Code, third-party reporting obligations are derived from both domestic legislation and EU law. These include employer withholding and reporting duties, financial account reporting under common reporting standards (DAC2) and FATCA, mandatory disclosure by intermediaries under DAC6, digital platform reporting under DAC7, and forthcoming crypto-asset reporting under DAC8.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 2 - The issue of tax assessment

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

13 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms *

- No changes
- Shifted away
- Shifted towards

13 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Despite the fact that Romanian tax legislation encompasses a number of procedural guarantees designed to safeguard the interests of taxpayers, it would be erroneous to characterise the present system as one in which a meaningful "constructive dialogue" between taxpayers and the revenue authorities has been thoroughly established.

More details are included in the Annex.

14 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors *

- No changes
- Shifted away
- Shifted towards

14 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

As already mentioned, in 2026 the individuals will receive a prepopulated tax return but it is not mandatory. Since 1 August 2024, National Tax Authority started issuing pre-filled VAT returns (called decont precompletat RO e-TVA) for VAT-registered businesses. These are draft VAT returns prepopulated with data from various sources (e-invoices, SAF-T, e-Transport, etc.). Taxpayers must verify and reconcile these with their actual VAT returns. The procedure and rules were introduced by the Order 3775/2024 approving the model and content of the "Pre-filled RO e-VAT return" form, modified in October 2025 by the Order 2351/2025.

15 (MS). Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities. *

- No changes
- Shifted away
- Shifted towards

15 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Article 168 of the Romanian Tax Procedure Code establishes the legal framework governing the refund of amounts paid or collected in excess. These regulations have been in effect since 2016, when the Tax Procedure Code came into force.

More details are included in the Annex.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 3 - Confidentiality and data protection

Please provide separately (via optr@ibfd.org)
an annex with the actual wording of relevant excerpts of your country's
legislation regarding this matter. Technically accurate translations
of such material into English, if possible, would be very appreciated.
Thank you.

16 (MS). Provide a specific legal guarantee for confidentiality and data protection, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). *

No changes

Shifted away

Shifted towards

16 (MS). Encrypt information held by a tax authority about taxpayers to the highest level attainable. *

- No changes
- Shifted away
- Shifted towards

16 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Article 11 Tax Procedure Code establishes the obligation to observe tax secrecy; however, it does not contain any sanctions applicable in the event of a breach of this obligation. In relation to the encryption of information held by the tax authority, it is important to note that the Tax Procedure Code does not explicitly mandate encryption. Details are included in the Annex.

17 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. *

- No changes
- Shifted away
- Shifted towards

17 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Romanian Tax Procedure Code does not provide for any sanction for tax officials who make unauthorized disclosures of confidential information.

18 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. *

- No changes
- Shifted away
- Shifted towards

18 (MS). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. *

- No changes
- Shifted away
- Shifted towards

18 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In the digital environment, including those related to taxation, Government Emergency Ordinance 155/2024 stipulates the implementation of role-based access restrictions, secure authentication mechanisms and cryptographic access credentials. These provisions ensure that encrypted data can be accessed exclusively by authorised users under controlled conditions, thereby safeguarding the integrity and confidentiality of such information.

19 (MS). Data protection rights apply to all information held by tax authorities. This includes * rights to access data and correct inaccuracies and the destruction (or anonymous archiving) of all data once its purpose has been fulfilled.

- No changes
- Shifted away
- Shifted towards

19 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

20 (MS). Audit data access periodically to identify cases of unauthorised access. *

- No changes
- Shifted away
- Shifted towards

20 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In accordance with Government Emergency Ordinance 155/2024 (which transposes NIS2) DNSC carries out surveillance, verification and control activities as the competent authority responsible for cyber security and for supervising and ensuring compliance with measures for a high common level of cyber security. Details are included in the Annex.

21 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. *

- No changes
- Shifted away
- Shifted towards

21 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Tax Procedure Code does not provide for any administrative measures for tax officials related to the confidential information obtained from taxpayers except for the provisions of Article 11 already mentioned. It is likely that the activity of DNSC based on Government Emergency Ordinance 155/2024 to have a positive impact on the tax officials conduit.

22 (MS). Where tax officials are permitted to work remotely (e.g. from home), equivalent measures should be taken to ensure confidentiality and data protection as if the official were working from a tax office. The measures taken to ensure confidentiality and data protection should be audited on a regular basis. *

- No changes
- Shifted away
- Shifted towards

22 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In Romania, tax officials are not permitted to work remotely.

23 (MS). Appoint data protection/privacy officers at senior level and local tax offices. *

- No changes
- Shifted away
- Shifted towards

23 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There is no change as the obligation to appoint data protection/privacy officers at senior level and local tax offices was included in the GDPR rules, already implemented.

24 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). *

- No changes
- Shifted away
- Shifted towards

24 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Tax Procedure Code does not provide for any measure. It is likely that the activity of DNSC related to the implementation of the Government Emergency Ordinance 155/2024 to have a positive impact as DNSC has the obligation to investigate any breach of confidentiality in any possible case, including taxpayers data held by tax authority.

25 (MS). Introduce an offence for tax officials and others covering up unauthorised disclosure of confidential information *

- No changes
- Shifted away
- Shifted towards

25 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

26 (MS). Taxpayers who are victims of unauthorised disclosure of confidential information should be entitled: a) to be informed as soon as possible of the unauthorised disclosure; and b) to full compensation, including damages (in cases where tax authorities and third parties have not maintained adequate standards of data protection). *

- No changes
- Shifted away
- Shifted towards

26 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Details in the Annex.

27 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. Data held by tax authorities (or third parties for tax purposes) should only be accessible to those who can show a legitimate interest in access to that data *

- No changes
- Shifted away
- Shifted towards

27 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Tax Procedure Code explicitly determines the entity entitled to receive data held by the tax authority regarding taxpayers. This provision has been in force since 2020. No judicial authorisation is required.

28 (MS). Information held by a tax authority (or by third parties for tax purposes) should not be supplied to other public authorities unless the transfer is authorised by law and there are appropriate safeguards (e.g. a requirement of judicial authorisation). *

- No changes
- Shifted away
- Shifted towards

28 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities *

- No changes
- Shifted away
- Shifted towards

28 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

29 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). *

- No changes
- Shifted away
- Shifted towards

29 (BP). If "naming and shaming" is employed by any governmental body on the basis of tax information, then personal data that places the individual at risk (e.g. the individual's home address) should not be disclosed. *

- No changes
- Shifted away
- Shifted towards

29 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In the initial version of the Tax Procedure Code (article 162), the tax authority was entitled to disclose the list of debtors, both individuals and companies. This article underwent modifications on 20 January 2019, with the consequence that individuals were eliminated from the list. No prior judicial authorisation is required. Details are included in the Annex.

30 (BP). Legislation should protect whistleblowers in appropriate cases (including where the information disclosed demonstrates that a crime has been committed), in particular where the whistleblower discloses breaches of confidentiality and data protection by revenue authorities (and by third parties holding data for tax purposes). *

- No changes
- Shifted away
- Shifted towards

30 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Details in the Annex.

31 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. *

- No changes
- Shifted away
- Shifted towards

31 (BP). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. *

- No changes
- Shifted away
- Shifted towards

31 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

32 (MS). Freedom of information legislation should allow a taxpayer to access information relevant to the tax system and how it impacts on that taxpayer (including all information about themselves). However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. *

- No changes
- Shifted away
- Shifted towards

32 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian law does not generally condition third-party disclosure on prior authorisation by an independent tribunal.

33 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. *

- No changes
- Shifted away
- Shifted towards

33 (BP). Anonymised tax rulings should be published to allow taxpayers to understand administrative practices. This should be subject to exceptions where publication would be potentially damaging to the taxpayer concerned *

- No changes
- Shifted away
- Shifted towards

33 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

A search has revealed no dedicated, publicly accessible online database listing anonymised tax rulings maintained by the tax authority. There is no provision that establishes the obligation of the tax authority to publish tax rulings.

34 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer. *

- No changes
- Shifted away
- Shifted towards

34 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

All judgements are published anonymised, including the one regarding tax cases. Neither the Romanian Tax Procedure Code nor the Civil Procedure Code contains an express rule requiring the anonymisation of judicial decisions prior to publication. The anonymised dissemination of court judgments instead derives from GDPR and its national implementing framework and from internal regulations adopted by the Romanian judiciary.

35 (MS). Legal professional privilege should apply to tax advice. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

35 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

35 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Additional details are provided in the Annex.

36 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. *

Please provide separately (via optr@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

36 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There are no specific provisions in the Tax Procedure Code.

37 (MS). Mandatory disclosure requirements (if adopted) should be clearly drafted and only * apply to cases in which such disclosure is strictly necessary and proportionate. The disclosure obligation should not operate to adversely affect the relationship with professional advisors and other third parties to a disproportionate extent.

- No changes
- Shifted away
- Shifted towards

37 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 4 - Normal audits

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated.

Thank you.

38 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem * (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void.

- No changes
- Shifted away
- Shifted towards

38 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

All the above principles are included in the Tax Procedure Code in force.

39 (MS). In application of proportionality, tax authorities may only request for information that * is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.

- No changes
- Shifted away
- Shifted towards

39 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In accordance with the provisions stipulated within the Romanian Tax Procedure Code, third-party reporting obligations are derived from both domestic legislation and EU law. These include employer withholding and reporting duties, financial account reporting under common reporting standards (DAC2) and FATCA, mandatory disclosure by intermediaries under DAC6, digital platform reporting under DAC7, and forthcoming crypto-asset reporting under DAC8. Furthermore, it is the considered opinion of the taxpayers that the rules regarding SAF-T and e-Transport are excessively onerous.

40 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. *

- No changes
- Shift away
- Shift towards

40 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

41 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final. This should apply equally to on-line meetings. *

- No changes
- Shifted away
- Shifted towards

41 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

42 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. *

- No changes
- Shifted away
- Shifted towards

42 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

43 (BP). Tax audits should follow a pattern that is set out in published guidelines. *

- No changes
- Shifted away
- Shifted towards

43 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

In Romania, the National Agency for Fiscal Administration (ANAF) published procedural guidance on tax inspections, both Romanian and English based on the legislation in force until 24.07.2023. These documents describe the typical stages of an audit and are intended to enhance consistency and transparency in the application of statutory audit rules.

https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/Manual_de_control_fiscal_versiune%20finala_EN_29_09_2023.pdf

https://static.anaf.ro/static/10/Anaf/Informatii_R/inspectie_fiscala/Manual_de_control_fiscal_versiune%20finala_RO_24_07_2023.pdf

44 (BP). A manual of good practice in tax audits should be established at the global level. *

- No changes
- Shifted away
- Shifted towards

44 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The above-mentioned published guidelines also serve as standards of practice for tax inspectors.

45 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). *

- No changes
- Shifted away
- Shifted towards

45 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The Romanian Tax Procedure Code does not recognise a general right for taxpayers to request the initiation of a tax audit for the purpose of obtaining procedural finality. The power to initiate a tax inspection lies exclusively with the tax authority and is exercised on the basis of risk analysis and administrative priorities.

46 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer

*

- No changes
- Shifted away
- Shifted towards

46 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.

*

- No changes
- Shifted away
- Shifted towards

46 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

As of 29 December 2022, a new procedure has been implemented prior to tax audits. This procedure involves the tax authority requesting that taxpayers address any issues identified in a notification. Details in the Annex.

47 (MS). Taxpayers should be informed of information gathering from third parties. *

- No changes
- Shifted away
- Shifted towards

47 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There is no obligation of the tax authority to inform the taxpayer of information gathering from third parties.

48 (MS). For normal audits there should be a limitation period for the start of the audit; this should only be extended where information comes to light that could not reasonably have been obtained previously. Once an audit has commenced, it should be conducted with a view to achieving certainty and finality as soon as reasonable, and adequate resources should be devoted to achieving that objective. *

- No changes
- Shifted away
- Shifted towards

48 (BP). Reasonable time limits should be fixed for the conduct of audits. *

- No changes
- Shifted away
- Shifted towards

48 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Article 126 of the Romanian Tax Procedure Code establishes differentiated statutory time limits for the completion of tax audits, ranging from 45 days for small taxpayers to 180 days for large and non-resident taxpayers. From a procedural standpoint, this structure is broadly consistent with European standards on reasonable time and good administration, although its effectiveness ultimately depends on the restrictive and proportionate use of suspension and restart mechanisms in practice.

49 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. *

- No changes
- Shifted away
- Shifted towards

49 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

50 (MS). The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer. *

- No changes
- Shifted away
- Shifted towards

50 (BP). The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view. *

- No changes
- Shifted away
- Shifted towards

50 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

51 (MS). Once a tax audit is completed, no further evidence should be collected or included, no further arguments brought forward by the tax authorities, and no further tax charges brought, unless in exceptional circumstances (e.g. where information comes to light that the taxpayer has concealed). *

- No changes
- Shifted away
- Shifted towards

51 (BP). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. *

- No changes
- Shifted away
- Shifted towards

51 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 5 - More intensive audits

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

52 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. *

- No changes
- Shifted away
- Shifted towards

52 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian tax procedure law does not formally classify audits by "intensity", but it establishes distinct procedural forms of control that differ significantly in terms of depth and intrusiveness.

53 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. *

- No changes
- Shifted away
- Shifted towards

53 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The relevant provision of the Tax Procedure Code is included in the Annex.

54 (MS). Entering premises should be authorised by the judiciary. Judicial supervision of the search should be available at all times. *

- No changes
- Shifted away
- Shifted towards

54 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

According to the Romanian Tax Procedure Code, judicial supervision is not required for all on-site tax inspection activities.

55 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and * subsequently reported to the judiciary for ex-post ratification.

- No changes
- Shifted away
- Shifted towards

55 (BP). Evidence obtained as a result of a search that was not authorised by the judiciary * should not be admissible.

- No changes
- Shifted away
- Shifted towards

55 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

As previously stated, authorisation from the revenue agency is standard procedure.

56 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and * only be given in exceptional cases.

- No changes
- Shifted away
- Shifted towards

56 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should * be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.

- No changes
- Shifted away
- Shifted towards

56 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Judicial supervision is situational, being triggered by the level of intrusiveness of the measure.

57 (BP). Access to bank information for tax purposes (including automatically-supplied information) should require judicial authorisation. *

- No changes
- Shifted away
- Shifted towards

57 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There is no judicial authorisation for the access to bank information. The relevant articles establishing unlimited access to bank information are included in the Annex.

58 (MS). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. *

- No changes
- Shifted away
- Shifted towards

58 (BP). Specialised offices within the judiciary should be established to supervise the interception of telephone communications and monitoring of internet access. *

- No changes
- Shifted away
- Shifted towards

58 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Under Romanian law, the interception of telephone communications and the surveillance of private electronic communications constitute highly intrusive measures that are subject to strict constitutional and procedural safeguards. Such measures require prior judicial authorisation, being available only within the framework of criminal investigations and under the supervision of an independent judge. Tax authorities do not possess autonomous powers of interception and must rely on criminal-law mechanisms where such measures are deemed necessary.

59 (MS). Seizure of documents or data held on computer drives should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when the documents and data will be returned; seizure should be limited in time. *

- No changes
- Shifted away
- Shifted towards

59 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian tax procedure law does not establish a general regime governing the seizure of documents or electronic data comparable to that applicable in criminal proceedings. In cases where coercive seizure of documents or digital storage media is deemed necessary, the relevant safeguards are derived from criminal procedural law. This law stipulates that such measures must be reasonable, proportionate, and subject to judicial oversight. Furthermore, there is an obligation to return the seized items once they are no longer required for evidentiary purposes.

60 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. *

- No changes
- Shifted away
- Shifted towards

60 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

61 (BP). If digital data is copied or removed, it should be done in a way that does not prevent or affect the normal operations of the electronic information system. *

- No changes
- Shifted away
- Shifted towards

61 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

62 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. *

- No changes
- Shifted away
- Shifted towards

62 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 6 - Reviews and appeals

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

63 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of * the review process.

No changes

Shifted away

Shifted towards

63 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian tax procedure law allows for the electronic submission of administrative appeals and other requests for internal review through the general framework governing electronic communication between taxpayers and the tax authority. Although the Tax Procedure Code does not explicitly mention e-filing as a distinct procedural guarantee, the use of digital platforms (SPV) allows taxpayers to lodge review requests electronically, attach supporting documentation, and receive decisions online.

64 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. *

- No changes
- Shifted away
- Shifted towards

64 (BP). Taxpayers may have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts. *

- No changes
- Shifted away
- Shifted towards

64 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian law does not permit domestic tax disputes to be resolved through arbitration as an alternative to judicial review.

65 (MS). Taxpayers should have a remedy to accelerate or terminate (including through reference to mediation or ADR) reviews and appeals in cases of excessive delay. *

- No changes
- Shifted away
- Shifted towards

65 (BP). Reviews and appeals should not exceed two years. *

- No changes
- Shifted away
- Shifted towards

65 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian tax procedure law does not impose an absolute maximum duration for the completion of administrative reviews and judicial appeals. While the Tax Procedure Code provides indicative time limits for the resolution of administrative appeals, these do not amount to a comprehensive temporal cap on the overall length of proceedings. Judicial review before the administrative courts is likewise governed by the general standard of resolution within a reasonable time, rather than by fixed statutory deadlines.

66 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. *

- No changes
- Shifted away
- Shifted towards

66 (BP). The review or appeal of tax decisions should not place on the taxpayer an excessive or impossible burden of evidence. This should apply, in particular, where the burden is on the taxpayer to prove a negative (e.g. to prove the absence of motive) or to prove facts that occurred significantly in the past (e.g. more than 10 years previously). *

- No changes
- Shifted away
- Shifted towards

66 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian tax procedure law does not explicitly prohibit the imposition of excessive or practically impossible evidentiary burdens on taxpayers in the context of administrative reviews and judicial appeals. Protection against such burdens derives primarily from general principles of proportionality and judicial review, rather than from explicit evidentiary rules. Therefore, the prevention of unreasonable evidentiary demands relies primarily on ex post judicial control as opposed to ex ante procedural guarantees.

67 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. *

- No changes
- Shifted away
- Shifted towards

67 (BP). An appeal should not require prior payment of tax in all cases. *

- No changes
- Shifted away
- Shifted towards

67 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Comments in the Annex.
.....

68 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome. *

- No changes
- Shifted away
- Shifted towards

68 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Comments in the Annex.
.....

69 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. *

- No changes
- Shifted away
- Shifted towards

69 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not encompass provisions for automatic legal assistance in tax disputes.
Comments in the Annex.

70 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. *

- No changes
- Shifted away
- Shifted towards

70 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not grant taxpayers an unconditional entitlement to have tax appeal hearings conducted in camera. It is a general rule that judicial proceedings are open to the public. Comments in the Annex.

71 (MS). Taxpayers should have the right to request an online hearing or to object to an online hearing. *

- No changes
- Shifted away
- Shifted towards

71 (MS). Tax judgments should be published. *

- No changes
- Shifted away
- Shifted towards

71 (BP). If tax judgments are published, the taxpayer should be able to ensure anonymity (or at least the removal of confidential information). *

- No changes
- Shifted away
- Shifted towards

71 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The prevailing Romanian tax procedure does not recognise a general right for taxpayers to request that hearings be conducted online. Moreover, it does not automatically entitle individuals to object to the utilisation of remote hearing technologies. The publication of judgements is conducted anonymously, thereby ensuring the protection of the identities of the parties involved.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 7 - Criminal and administrative sanctions

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

72 (MS). Proportionality and ne bis in idem should apply to tax penalties. *

- No changes
- Shifted away
- Shifted towards

72 (BP). The cumulative effect of penalties, interest and surcharges should not exceed the amount of tax due (and should only reach this amount in cases of the most serious violations). *

- No changes
- Shifted away
- Shifted towards

72 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

No amendments were made in 2025, as the current regime has been in effect since 1 January 2016. An explanation of the prevailing regulations is provided in the Annex. Romanian law does not limit tax penalties, interest and surcharges to the amount of the principal tax due, nor does it reserve such penalties for the most serious infringements.

73 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. *

- No changes
- Shifted away
- Shifted towards

73 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

74 (BP). Voluntary disclosure should lead to reduction of penalties. *

- No changes
- Shifted away
- Shifted towards

74 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian tax procedure law contains no general principle of penalty mitigation through voluntary disclosure. But there is an exception – non-declaration penalty (penalitatea de nedeclarare) under Article 181 of the Tax Procedure Code. This is subject to a 75% reduction if the taxpayer voluntarily pays the outstanding obligation within time limits.

75 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures.

*

- No changes
- Shifted away
- Shifted towards

75 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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Yes

No

Area 8 - Enforcement of taxes

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

76 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. *

No changes

Shifted away

Shifted towards

76 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

This standard is embedded within the Civil Procedure Code and the Tax Procedure Code, which serve to limit the extent to which the income and assets of individuals can be seized.

77 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts *

- No changes
- Shifted away
- Shifted towards

77 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

No authorisation by the judiciary is required for the enforcement of taxes in Romania.

78 (MS). Taxpayers should have the right to request delayed payment of arrears. *

- No changes
- Shifted away
- Shifted towards

78 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Recent tax reforms in Romania, enacted through Law 239/2025 and Government Emergency Ordinance 89/2025, have introduced stricter conditions for obtaining instalment and deferred payment arrangements for tax arrears. In order to be eligible for the benefits in question, taxpayers are required to provide a guarantee contract concluded in authentic form with the beneficial owner(s) as defined under Article 4 of Law 129/2019 on anti-money laundering.

79 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. *

- No changes
- Shifted away
- Shifted towards

79 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

80 (MS). Temporary suspension of tax enforcement should follow natural disasters. *

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- No changes
- Shifted away
- Shifted towards

80 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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- Yes
- No

Area 9 - Cross-border situations

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated.

Thank you.

81 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. *

- No changes
- Shifted away
- Shifted towards

81 (BP). The taxpayer should be informed that a cross-border request for information is to be made. *

- No changes
- Shifted away
- Shifted towards

81 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate a standard mandating the notification of taxpayers in relation to cross-border requests for information, whether by the requesting or the requested state, except in cases where such notification might prejudice an ongoing investigation.

82 (MS). The taxpayer should have a right to bring a legal challenge to test the legality of the request for exchange of information. *

- No changes
- Shifted away
- Shifted towards

82 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. *

- No changes
- Shifted away
- Shifted towards

82 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate such a standard or best practice.

83 (BP). Provisions should be included in tax treaties setting specific conditions for exchange *
of information.

- No changes
- Shifted away
- Shifted towards

83 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate such best practice.

84 (MS). If information is sought from third parties, judicial authorisation should be *
necessary and the third party should have a right to bring a legal challenge to test the legality
of the request for exchange of information (on the same grounds as the taxpayer).

- No changes
- Shifted away
- Shifted towards

84 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate such a standard.

85 (MS). In the case of exchange of information on request, the taxpayer should be given access to information received by the requesting state (unless there are good justifications for not doing so). *

- No changes
- Shifted away
- Shifted towards

85 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate such a standard.

86 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. *

- No changes
- Shifted away
- Shifted towards

86 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate such a standard.

87 (BP). A requesting state should provide confirmation of confidentiality to the requested state. *

- No changes
- Shifted away
- Shifted towards

87 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

88 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. *

- No changes
- Shifted away
- Shifted towards

88 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate such a standard.

89 (MS). In the event of a leak of confidential information or data held by the tax authority of a requesting state, all exchange of information with that state should be suspended until verifiable evidence has been provided that the cause of the leak has been permanently rectified. *

- No changes
- Shifted away
- Shifted towards

89 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation provides for the standard under DAC. Details in the Annex.

90 (MS). Data protection safeguards should apply to all exchanges of information. *

- No changes
- Shifted away
- Shifted towards

90 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. *

- No changes
- Shifted away
- Shifted towards

90 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

91 (MS). The taxpayer should be notified of an exchange of information and given sufficient time to exercise data protection rights (including the right to correct inaccurate data). *

- No changes
- Shifted away
- Shifted towards

91 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not stipulate such a standard.

92 (MS). Time limits should apply to the retention of data that is exchanged (and the data should be destroyed or anonymously archived within this time limit). *

- No changes
- Shifted away
- Shifted towards

92 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

93 (MS). No exchange of information should be permitted with respect to any state if it is reasonably foreseeable that the recipient state will use the data in a way that is repressive or that would undermine the protection of fundamental rights. *

- No changes
- Shifted away
- Shifted towards

93 (BP). No exchange of information should be permitted with respect to any state if that state does not guarantee adequate data protection in its law and in practice. *

- No changes
- Shifted away
- Shifted towards

93 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Pursuant to Article 308(1) of the Tax Procedure Code, all exchanges of information must comply with GDPR.

94 (MS). Taxpayers should have a right to request initiation of mutual agreement procedure. *

- No changes
- Shifted away
- Shifted towards

94. (BP). Where mutual agreement procedure (or arbitration following mutual agreement procedure) reaches a solution or fails to reach a solution, the taxpayer should be given a statement of reasons how that solution was reached (or why no solution was reached). *

- No changes
- Shifted away
- Shifted towards

94 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

The provisions of Article 282 of the Tax Procedure Code were subject to amendment through Government Ordinance 11/2025. The new provisions were implemented on 27 July 2025. Details are included in the Annex. Further details can be found in the Annex.

95 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. *

- No changes
- Shifted away
- Shifted towards

95 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Article 282 of the Tax Procedure Code does not confer upon the taxpayer a right to participate directly in inter-authority negotiations or to be heard during bilateral discussions.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

Area 10 - Legislation

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

96 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail (and that respect the rule of law and the principle of legitimate expectation). *

- No changes
- Shifted away
- Shifted towards

96 (BP). Retrospective tax legislation should ideally be banned completely. *

- No changes
- Shifted away
- Shifted towards

96 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

97 (BP). Public consultation should precede the making of tax policy and tax law. *

- No changes
- Shifted away
- Shifted towards

97 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Despite the formal recognition of the principle of public consultation in legislative processes, including in tax matters, as outlined in Romanian law, recent legislative practice has increasingly relied on accelerated procedures, particularly Government Emergency Ordinances.

98 (MS). All tax legislation should be reviewed on a regular basis to ensure that it supports the gradual realisation of the rights set out in the International Covenant on Economic Social and Cultural rights. *

- No changes
- Shifted away
- Shifted towards

98 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not explicitly oblige the regular review of tax legislation in light of the progressive realisation of the rights enshrined in the International Covenant on Economic, Social and Cultural Rights.

99 (MS). All tax legislation should be reviewed on a regular basis to ensure that it is consistent with the realisation of the UN Sustainable Development Goals. *

- No changes.
- Shifted away
- Shifted towards

99 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian legislation does not explicitly oblige the regular review of tax legislation in light of the progressive realisation of the UN Sustainable Development Goals.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 11 - Revenue practice and guidance

Please provide separately (via optr@ibfd.org)
an annex with the actual wording of relevant excerpts of your country's
legislation regarding this matter. Technically accurate translations
of such material into English, if possible, would be very appreciated.
Thank you.

100 (MS). Taxpayers should be entitled to access all relevant legal material, comprising
legislation, administrative regulations, rulings, manuals and other guidance. *

No changes

Shifted away

Shifted towards

100 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

101 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. *

- No changes
- Shifted away
- Shifted towards

101 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

102 (MS). Where a state has a system of advance rulings, they should be binding on the tax ^{*} authorities (unless based on an incorrect presentation of the relevant circumstances).

- No changes
- Shifted away
- Shifted towards

102 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

103 (MS). Where a taxpayer relies upon published guidance of a revenue authority which ^{*} subsequently proves to be inaccurate, changes should apply only prospectively.

- No changes
- Shifted away
- Shifted towards

103 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 12 - Institutional framework for protecting taxpayers' rights

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

104 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. *

- No changes
- Shifted away
- Shifted towards

104 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. *

- No changes
- Shifted away
- Shifted towards

104 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

A charter or statement of taxpayers' rights is not adopted in Romania.

105 (BP). A charter or statement of taxpayers' rights should be legally enforceable. *

- No changes
- Shifted away
- Shifted towards

105 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

A charter or statement of taxpayers' rights is not adopted in Romania.

106 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. *

- No changes
- Shifted away
- Shifted towards

106 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There is no taxpayer advocate in Romania.

107 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. *

- No changes
- Shifted away
- Shifted towards

107 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

There is no organisational structure for the protection of taxpayers' rights in Romania.

Do you want to save your results and quit? *

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 13 - Artificial intelligence / Automated analytical systems

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

108 (MS). All taxpayers who are subject to a tax compliance procedure that involves artificial ^{*} intelligence or automated analytical systems should be informed that such procedures will be applied.

No changes

Shifted away

Shifted towards

108 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

109 (MS). All communications between a tax authority and a taxpayer that employ artificial intelligence / automated analytical systems (e.g. via “chatbots” or automated correspondence) should state whether the tax authority is represented only by a machine or whether there is (or has been) human intervention. *

- No changes
- Shifted away
- Shifted towards

109 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

110 (MS). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be informed of that fact together with basic details of the procedure that has been applied. *

- No changes
- Shifted away
- Shifted towards

110 (BP). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be given full details of the criteria and algorithms that were used to reach that decision. *

- No changes
- Shifted away
- Shifted towards

110 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

Romanian tax procedure law does not currently impose a general obligation on the tax authorities to inform taxpayers that a decision affecting them has been taken, assisted, or shaped by artificial intelligence or automated analytical systems, nor to disclose the underlying logic or operational parameters of such systems.

111 (BP). Tax authorities should publish details of the types of artificial intelligence / automated analytical systems employed by the revenue authority with specific details about the purposes for which the artificial intelligence / automated analytical systems are being used. *

- No changes
- Shifted away
- Shifted towards

111 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

112 (BP). Where a system exists for voluntary registration of artificial intelligence / automated analytical systems tools or algorithms the tax authority should register all such tools and algorithms it employs. *

- No changes
- Shifted away
- Shifted towards

112 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

113 (MS). No decisions that may have a significant impact on a taxpayer may be taken exclusively by artificial intelligence/automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities and by judicial authorities. *

- No changes
- Shifted away
- Shifted towards

113 (BP). No decisions impacting a taxpayer should be taken exclusively by artificial intelligence / automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities (in connection with audits and reviews) and by judicial authorities. *

- No changes
- Shifted away
- Shifted towards

113 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

114 (MS). When an audit (or a more intense audit) employs any material generated by artificial intelligence / automated analytical systems, the material generated should be made available to taxpayers and their advisers, together with an explanation of how the material was derived by artificial intelligence / automated analytical systems. The taxpayer's legal remedies should be effective against unlawful or inaccurate use of artificial intelligence / automated analytical systems. *

- No changes
- Shifted away
- Shifted towards

114 (BP). Where artificial intelligence / automated analytical systems are to be employed by a tax authority (e.g. to identify under-declarations or evasion of tax), any taxpayers who may be impacted (which may include all taxpayers) should be given prior warning of the proposed action and given an opportunity to make voluntary disclosure (without any additional potential penalty). *

- No changes
- Shifted away
- Shifted towards

114 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

115 (MS). All revenue authorities should publish guidance notes explaining the ways in which they use artificial intelligence / automated analytical systems in connection with tax compliance and administration, together with guidelines for the use of those procedures and points of contact for taxpayers who have questions or concerns about those procedures. *

- No changes
- Shifted away
- Shifted towards

115 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

116 (MS). Algorithms used by tax authorities should not use criteria that are foreseeably likely to have a discriminatory or distortive or disproportionate effect on the decisions taken as a consequence of the use of those algorithms. *

- No changes
- Shifted away
- Shifted towards

116 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

117 (MS). Where the use of artificial intelligence / automated analytical systems by a tax authority risks infringing any fundamental rights (e.g. the right to privacy) additional safeguards for those should be required. *

- No changes
- Shifted away
- Shifted towards

117 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

118 (MS). All tax administrations should appoint a senior official with overriding responsibility * for the use of artificial intelligence / automated analytical systems in tax administration by that tax authority.

- No changes
- Shifted away
- Shifted towards

118 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: optr@ibfd.org. Thank you.

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Annex to Questionnaire 1

Regarding Question 19 of Questionnaire 1: Is there a system of protection of legally privileged communications between the taxpayer and its advisors?

Romanian law recognises this privilege in relation to tax advice, but only insofar as such advice is provided by a lawyer acting in the exercise of the legal profession. This protection is derived from Law 51/1995 on the organisation and practice of the profession of lawyer, which imposes an absolute and permanent duty of professional secrecy on lawyers with respect to all information obtained in the course of legal assistance.

The following articles, which are included in the Tax Procedure Code, should be relevant to this topic:

Art. 66: Right of relatives to refuse to provide information, perform expert assessments, and submit documents

(1) The spouse and relatives or in-laws of the taxpayer/payer up to and including the third degree may refuse to provide information, perform expert assessments, and submit documents.

(2) The persons referred to in paragraph (1) must be notified of this right.

Art. 67: Right of other persons to refuse to provide information

(1) Priests, lawyers, tax consultants, auditors, accountants, doctors, and psychotherapists may refuse to provide information regarding data they have become aware of in the course of their work. These persons may not refuse to provide information regarding the fulfillment of their obligations under tax legislation, both as taxpayers/payers and as persons exercising the respective profession.

(2) The persons referred to in paragraph (1) shall be treated as equivalent to their assistants and persons participating in their professional activities. (3) The persons referred to in paragraph (1), with the exception of priests, may provide information with the consent of the person about whom the information has been requested.

(4) The persons referred to in paragraph (1) shall be treated as equivalent to their assistants and persons participating in their professional activities.

Article 67 was modified starting 3 September 2017, references to notary public and bailiff (officer of the court in charge with civil enforcement proceedings) were eliminated.

Regarding the Area 6 - Reviews and appeals

A translation of the relevant section of the Tax Procedure Code is included.

Regarding Question 65B: Is exchange of information prohibited with any state if it is foreseeable that the data would be used in a way that is repressive or that it would undermine the protection of fundamental rights?

Article 300 (4) of the Tax Procedure Code provides for:

The provision of information may be refused if it would lead to the disclosure of a commercial, industrial, or professional secret, or of a commercial process, or of information whose disclosure would be contrary to public policy.

This article reflects the safeguard clauses embedded in the EU administrative cooperation framework and corresponds to Article 17(4) of Directive 2011/16/EU, which establishes limitations to the duty to exchange information.

Regarding Question 78. Is there a taxpayers' charter or taxpayers' bill of rights in your country?

In the context of Romanian law, there is an absence of both a taxpayers' charter and a taxpayers' bill of rights. Instead, taxpayer protections emerge from a dispersed set of procedural guarantees embedded throughout the Tax Procedure Code. The most relevant rights can be synthesised as follows.

Taxpayers are entitled to a right to be heard prior to the adoption of any administrative fiscal act that may have an adverse effect on them. Article 9 of the Tax Procedure Code formally recognises this entitlement as a general procedural principle, aligning with the broader *audi alteram partem* doctrine. The relationship between the tax authority and the taxpayer is to be conducted in good faith, and the taxpayer's good faith is legally presumed until proven otherwise (Article 12). This provision establishes a behavioural standard for both parties, serving as a corrective to the adversarial conceptions of tax enforcement.

In instances where a tax norm remains ambiguous after the application of the statutory rules of interpretation, it is imperative that the interpretation is in favour of the taxpayer (Article 13(6)). This regulation introduces a restricted application of the *in dubio contra fiscum* principle into the context of Romanian tax procedure. Concurrently, taxpayers benefit from the provisions of fiscal secrecy. Article 11 imposes stringent confidentiality obligations on tax officials with regard to all information obtained in the course of their duties, with only explicit statutory exceptions given.

Within the paradigm of international administrative cooperation, the rights of taxpayers are further reinforced through the implementation of a data protection framework that is aligned with the GDPR. In accordance with Article 308-309, all exchanges of information are obligated to comply with the principles of EU data protection legislation, which encompasses the tenets

of transparency, purpose limitation, data minimisation, security and restricted retention periods. Personal data processed in this context may be retained only for the period necessary to achieve the objectives pursued and in any event in accordance with the limitation periods that are applicable (Article 309).

The Tax Procedure Code also incorporates a number of limitations on the information-gathering powers of the tax authorities. Close relatives of the taxpayer, namely spouses and relatives up to the third degree, may refuse to provide information or documents (Article 66). In accordance with Article 67, professionals bound by statutory confidentiality obligations, including lawyers, accountants, auditors and tax advisers, are permitted to invoke professional secrecy as a ground for refusing disclosure. In instances where the tax authority retains original documents, the taxpayer is entitled to request and receive copies of the seized materials (Article 64(3)).

The concept of procedural fairness finds further expression in the obligation of the tax authority to grant reasonable time limits for appearances, submissions or compliance with procedural requests (Article 56(3)), as well as in the possibility for taxpayers to request extensions or postponements where justified circumstances exist (Article 56(4)). In the context of tax inspections, the principle of proportionality functions as an explicit standard, mandating that inspections be conducted in a manner that minimises interference with the taxpayer's business activities (Article 119(6)). In instances where an inspection is suspended, the taxpayer is entitled to be apprised of any evidence obtained during the period of suspension (Article 124(9)). Prior to the conclusion of the inspection report, the taxpayer may submit written observations on the findings (Article 130(5)).

The decision to suspend an inspection must be communicated to the taxpayer and justified, and the taxpayer reserves the right to challenge the legality of the decision (Article 124). In instances where novel factual or legal elements emerge, the taxpayer may submit a request for a re-examination of the relevant period (Article 128(1) and Article 128(21)). Furthermore, financial redress is explicitly provided for in the event of delays to refunds or reimbursements, in which case taxpayers are entitled to statutory interest (Article 182).

In cross-border scenarios, affected individuals may opt to initiate a mutual agreement procedure (MAP), as stipulated in Article 282(4) and (5), in instances where they perceive a discrepancy between the taxation in question and the terms of a relevant tax treaty. It is incumbent upon the relevant authorities to ensure that taxpayers are apprised of the outcome of the MAP procedure. In instances where a consensus is not achieved, the competent authority is obliged to furnish reasons in both fact and law (Article 282(13), (17)).

When considered as a whole, these provisions constitute a fragmented yet coherent architecture of taxpayer rights. The primary benefit of this approach is its legal enforceability; however, it also has the effect of reducing system visibility and complexity for non-specialists.

TITLE VIII: Settlement of appeals against tax administrative acts

CHAPTER I: Right to appeal

Art. 268: Possibility of appeal

- (1) Appeals may be lodged against tax claims and other tax administrative acts in accordance with this title. An appeal is an administrative remedy and does not preclude the right of action of any person who considers that their rights have been infringed by a tax administrative act.
- (2) Only those who consider that their rights have been infringed by a tax administrative act are entitled to appeal. In the absence of a tax administrative act, the provisions of Art. 8 para. (1) second sentence and Art. 11 para. (1) letter c) of the Administrative Litigation Law No. 554/2004, republished, with subsequent amendments and additions, shall apply.
- (3) The tax base and tax liability established by a tax decision may only be challenged together.
- (4) Decisions not to modify the tax base, which do not establish tax liabilities, may also be challenged under the conditions set out in paragraph (3).
- (5) In the case of decisions relating to the tax base, regulated in accordance with Art. 99 para. (1), the appeal may be lodged by any person involved in the generation of the income.
- (6) Tax bases established separately in a decision relating to the tax base may be challenged only by challenging that decision.

Art. 269: Form and content of the appeal

(1) The appeal shall be made in writing and shall include:

- a) the identification details of the appellant;
 - b) the subject matter of the appeal;
 - c) the factual and legal grounds;
 - d) the evidence on which it is based;
 - e) the signature of the appellant or his/her representative. Proof of the representative's capacity as representative of the appellant, whether a natural or legal person, shall be provided in accordance with the law.
- (2) The subject matter of the appeal shall be the amounts and measures established and recorded by the tax authority in the debt instrument or in the contested tax administrative act, as well as the amounts and measures not established by the tax authority, but for which there is such an obligation under the law.
 - (3) In appeals concerning amounts, the total amount contested shall be specified, broken down by category of tax claim, as well as any accessories thereto. In the event of non-compliance with this obligation, the competent tax authority shall request the appellant, in writing, to specify, within 5 days of the communication of the request, the amount of the contested sum, broken down by category. If the appellant fails to communicate the amount, the entire contested tax administrative act shall be deemed to have been contested.
 - (4) The appeal shall be lodged with the tax authority that issued the contested administrative act and shall not be subject to extrajudicial stamp duties.

Art. 270: Deadline for filing the appeal

- (1) The appeal shall be lodged within 45 days of the date of notification of the tax administrative act, under penalty of forfeiture.

- (2) If the appeal is not filed with the issuing tax authority, it shall be forwarded, within a maximum of 5 days from the date of receipt, to the tax authority that issued the contested administrative act.
- (3) The tax authority that issued the contested tax administrative act shall prepare the appeal file and the report with proposals for resolution and shall forward them, within a maximum of 5 days from the date of receipt, to the competent resolution authority.
- (4) If the administrative tax act does not contain the elements provided for in Art. 46 para. (2) letter i), the appeal may be lodged, within 3 months from the date of communication of the administrative tax act, with the tax authority that issued the contested administrative act.

Art. 271: Withdrawal of the appeal

- (1) The appeal may be withdrawn by the appellant until it is resolved. In this case, the competent resolution body shall notify the appellant of the decision taking note of the withdrawal of the appeal.
- (2) Withdrawal of the appeal does not result in the loss of the right to file a new appeal within the time limit provided for in Art. 270.

CHAPTER II: Competence to resolve appeals. Decision on the resolution

Art. 272: Competent body

- (1) Appeals against debt instruments and other administrative and tax acts issued by the central tax authority shall be resolved by the specialized appeal resolution structure within the Ministry of Public Finance.
- (2) Appeals shall be resolved by the specialized structure within the Ministry of Public Finance, both at central and territorial level.
- (3) The powers and duties of the specialized structure within the Ministry of Public Finance and of the territorial structures for resolving appeals shall be established by order of the Minister of Public Finance.
- (4) Appeals against administrative and tax acts issued by local tax authorities within the local public administration shall be resolved by those tax authorities.
- (5) Appeals against administrative and tax acts issued by other public authorities which, according to the law, administer tax claims shall be settled by those authorities.

Art. 273: Decision on the resolution

- (1) In resolving the appeal, the competent resolution body shall issue a decision.
- (2) The decision issued in resolving the appeal is binding on the tax authority that issued the contested tax administrative acts.

Art. 274: Form and content of the decision resolving the appeal

- (1) The decision resolving the appeal shall be issued in writing and shall include: the preamble, the grounds, and the operative part.
- (2) The preamble shall include: the name of the authority responsible for the resolution, the identification details of the appellant, the registration number of the appeal with the competent resolution authority, the subject matter of the case, and a summary of the arguments of the parties when the competent authority for resolving the appeal is not the authority that issued the contested act.
- (3) The grounds shall include the factual and legal reasons that formed the conviction of the competent body in issuing the decision.

(4) The operative part shall include the decision rendered, the remedy available, the time limit within which it may be exercised, and the competent court.

(5) The decision shall be signed by the head of the body resolving the appeal or by the person in a management position authorized by him, as the case may be.

CHAPTER III: Procedural provisions

Art. 275: Introduction of other persons into the resolution procedure

(1) The competent dispute resolution body may, ex officio or upon request, involve other persons whose legal interests of a fiscal nature are affected by the decision resolving the dispute in the dispute resolution process, as appropriate. Before involving other persons, the appellant shall be heard in accordance with Art. 9.

(2) Persons who participate in the realization of income within the meaning of Art. 268 para. (5) and have not filed an appeal shall be introduced ex officio.

(3) The person introduced into the appeal procedure shall be notified of all requests and statements of the other parties. This person shall have the rights and obligations of the parties arising from the tax legal relationship that is the subject of the appeal and shall have the right to submit his or her own requests.

(4) The provisions of the Civil Procedure Code, republished, relating to compulsory and voluntary intervention shall apply.

Art. 276: Settlement of the appeal

(1) In resolving the appeal, the competent body shall verify the factual and legal grounds on which the tax administrative act was issued. The appeal shall be analyzed in relation to the arguments of the parties, the legal provisions invoked by them, and the documents in the case file. The appeal shall be resolved within the limits of the referral.

(2) In order to clarify the case, the competent authority may request:

a) the opinion of the specialized departments within the Ministry of Public Finance, the National Agency for Fiscal Administration (ANAF), or other institutions and authorities competent to rule on the cases in question;

b) the competent bodies to carry out an on-site inspection under the conditions of Article 65.

(3) The resolution of the appeal may not create a more difficult situation for the appellant in their own appeal.

(4) The appellant, the interveners, or their representatives may submit new evidence in support of the case. In this situation, the tax authority that issued the contested tax administrative act shall be given the opportunity to rule on such evidence.

(5) The appellant/intervener or their representatives may request the competent resolution body to hear the appeal orally. In this case, the settlement body shall set a deadline for the presentation. This request may be addressed to the competent settlement body within a maximum of 30 days from the date of registration of the appeal, under penalty of forfeiture. At the request of the appellant/intervener or their representatives, the dispute resolution body shall be obliged to grant them access to all evidence relating to the resolution of the tax dispute, unless objectives of general interest justify restricting access to such evidence.

(6) The competent resolution body shall first rule on procedural and substantive objections, and, if these are found to be well-founded, the merits of the case shall not be examined.

(7) Appeals lodged under this title shall be resolved within the time limit provided for in Article 77.

Article 277: Suspension of the administrative appeal procedure

(1) The competent resolution body may suspend, by reasoned decision, the resolution of the case when:

- a) the body that carried out the control activity notified the competent authorities of the existence of evidence of a crime in connection with the evidence used to establish the tax base, the finding of which would have a decisive influence on the solution to be given in the administrative procedure;
- b) the resolution of the case depends, in whole or in part, on the existence or non-existence of a right that is the subject of another judgment.

(2) At the request of the appellant, the competent decision-making body shall suspend the proceedings and set the period for which they are suspended. The period of suspension may not exceed 6 months from the date of granting. Suspension may be requested only once.

(3) The administrative proceedings shall be resumed upon the cessation of the reason that led to the suspension or, as the case may be, upon the expiry of the period set by the competent settlement body in accordance with paragraph (2), regardless of whether the reason that led to the suspension has ceased or not. (4) The final decision of the criminal court settling the civil action shall be enforceable against the competent settlement bodies with regard to the amounts for which the state has become a party.

(4) The final decision of the criminal court settling the civil action shall be enforceable against the competent settlement bodies with regard to the amounts for which the state has brought a civil action.

Art. 278: Suspension of the enforcement of the tax administrative act

(1) The filing of an administrative appeal shall not suspend the enforcement of the administrative tax act.

(2) The provisions of this article shall not affect the right of the appellant to request the suspension of the enforcement of the administrative tax act, pursuant to Law No. 554/2004, as amended and supplemented. The competent court may suspend enforcement if a security deposit is provided, as follows:

- a) 10%, if this amount is up to 10,000 lei;
- b) 1,000 lei plus 5% for amounts exceeding 10,000 lei;
- c) 5,500 lei plus 1% for amounts exceeding 100,000 lei;
- d) 14,500 lei plus 0.1% for amounts exceeding 1,000,000 lei.
- e) 1,000 lei, if the subject matter of the appeal cannot be assessed in monetary terms.

(3) In the event of the suspension of the enforcement of the tax administrative act, ordered by the courts on the basis of the provisions of Law No. 554/2004, as amended and supplemented, all the effects of the tax administrative act shall be suspended until its termination and the tax obligations shall not be entered in the tax certificate. These effects concern both the main tax obligations specified in the administrative act suspended from enforcement and the related ancillary tax obligations, even if these ancillary tax obligations are specified in administrative tax acts that are not suspended from enforcement.

(4) By way of exception to the provisions of Articles 173 and 181, if the administrative court grants the taxpayer/payer's request to suspend the enforcement of the tax administrative act, in

accordance with the provisions of Law No. 554/2004, as amended and supplemented, no late payment penalties or non-declaration penalties shall be due for the period of suspension. In the case of claims administered by the local tax authority, late payment penalties of 0.5% per month or fraction of a month, representing the equivalent of the damage, shall be payable during the period of suspension.

(5) The suspension of the enforcement of the tax administrative act ordered pursuant to Article 14 of Law No. 554/2004, as amended and supplemented, shall cease by operation of law and without any formality if the action for annulment of the tax administrative act has not been brought within 60 days from the date of communication of the decision resolving the appeal.

(6) If a request for suspension of the administrative tax act has been made pursuant to Article 14 of Administrative Litigation Law No. 554/2004, as amended and supplemented, and the security deposit provided for in paragraph (2) has already been deposited with the court, it is not necessary to deposit a new security deposit in the event that the suspension of the administrative tax act is requested pursuant to Article 15. (2) has already been deposited with the court, it shall not be necessary to deposit a new security in the event that the suspension of the administrative tax act is requested pursuant to Article 15 of Law No. 554/2004, as subsequently amended and supplemented, provided that, on the date of the ruling on the request for suspension pursuant to Article 15 of Law No. 554/2004, the security deposit is actually deposited with the court.

CHAPTER IV: Decisions on appeals

Article 279: Decisions on appeals

(1) By decision, the appeal may be upheld or dismissed, in whole or in part.

(2) If the appeal is upheld, the contested act shall be annulled in whole or in part, as appropriate.

(2¹) If the appeal is rejected, the contested act shall be confirmed in whole or in part, as appropriate.

(3) The decision may annul, in whole or in part, the contested administrative act if, based on the documents in the file and following the steps taken with the issuing tax authority, it is not possible to establish the facts of the case subject to resolution by reference to the legal grounds invoked by the competent authority and the appellant. In this case, the competent tax authority shall issue a new tax administrative act which must strictly take into account the considerations of the decision resolving the challenge. For a type of tax claim and for a period subject to taxation, the annulment of the tax administrative act may be pronounced only once.

(4) The annulment decision shall be enforced within 60 days of the date of notification of the decision in the case of large and medium-sized taxpayers and within 30 days in the case of other taxpayers, and the new tax administrative act issued shall strictly cover the same period and the same subject matter of the appeal for which the annulment decision was pronounced.

(4¹) In the case of individuals who have been subject to a personal tax audit, the decision to annul shall be enforced by the tax authority by communicating a decision within a period not exceeding 240 days, calculated from the date of communication of the decision to annul.

(5) The decision may suspend the resolution of the case, under the conditions provided for in Article 277.

(6) The decision may declare the contested act null and void.

(7) In the case of annulment decisions, the provisions of Art. 129 para. (3) shall apply accordingly to all categories of contested administrative tax acts, even if the limitation period has expired at the date of the re-inspection/re-audit.

Art. 280: Rejection of the appeal for failure to meet procedural requirements

(1) If the competent resolution body finds that a procedural condition has not been met, the appeal shall be rejected without proceeding to the merits of the case.

(2) The appeal may not be rejected if it bears an incorrect name.

Art. 281: Communication of the decision and means of appeal

(1) The decision on the appeal shall be communicated to the appellant, to the persons involved in the appeal proceedings, and to the tax authority that issued the contested administrative act.

(2) Decisions issued in the settlement of appeals, together with the relevant tax administrative acts, may be challenged by the appellant or by the persons involved in the appeal settlement procedure before the competent administrative court, in accordance with the law.

By Decision No. 20/2023, the High Court of Cassation and Justice admits the referral for a preliminary ruling and establishes the following:

In interpreting and applying Article 281(2) of Law No. 207/2015 on the Tax Procedure Code, as subsequently amended and supplemented, with reference to the provisions of Article 8(1) (1) final sentence of Law No. 554/2004 on administrative litigation, as amended and supplemented, the grounds for illegality invoked in the request for annulment of the decision resolving the appeal and the administrative tax acts to which it refers are not limited to those invoked in the administrative appeal.

(3) In the event of an appeal to the competent administrative court pursuant to paragraph (2) against the decision ordering the annulment, the new tax administrative act shall be concluded as a result of the annulment decision issued in the appeal settlement procedure within 60 days in the case of large and medium-sized taxpayers and within 30 days in the case of other taxpayers, from the date on which the tax authority was notified of the annulment decision.

(3¹) In the event of an appeal to the competent administrative court pursuant to paragraph (2) against the decision ordering the annulment, the conclusion of the new administrative tax act following the re-examination of the personal tax situation shall be carried out within the time limit provided for in Article 279 paragraph (4¹).

(4) If the competent administrative court referred to in paragraph (2) upholds, in whole or in part, the action referred to in paragraph (3) or (3¹), the issuing tax authority shall cancel the new tax administrative act accordingly, as well as, where applicable, the subsequent administrative acts, and the appellant shall be placed in the situation prior to the issuance of the cancellation decision.

(5) If the appeal is not resolved within 6 months from the date of filing the appeal, the appellant may apply to the competent administrative court under Law No. 554/2004, as amended and supplemented, for the annulment of the act. The periods provided for in Article 77(2) and those during which the appeal resolution procedure is suspended in accordance with Article 277 shall not be taken into account in calculating the six-month period. (6) The appeal resolution procedure shall cease on the date on which the specialized appeal resolution body is notified of the administrative court action.

(6) The procedure for resolving the appeal shall cease on the date on which the specialized

appeal resolution body is notified of the administrative court action brought by the taxpayer/payer.

(7) In the event of an appeal to the competent administrative court pursuant to paragraph (2) (2) of the decision rejecting the appeal by the tax authority without examining the merits of the tax legal relationship, if the court finds that the solution adopted by the tax authority is unlawful and/or unfounded, it shall also rule on the merits of the tax legal relationship.

Art. 281¹ : Review of the decision

(1) The decision issued in the settlement of the appeal may be reviewed by the competent settlement body at the request of the taxpayer/payer in the following situations:

- a) certain legal provisions that would have fundamentally changed the solution adopted were not taken into account in this case;
- b) after the decision was issued by the body responsible for resolving the appeal, a decision was issued by the Central Tax Commission offering a different interpretation of the legal provisions applicable to the case;
- c) prior to or after the decision was issued by the appeal resolution body, a court decision was adopted by the High Court of Cassation and Justice of Romania either to resolve matters of law in principle, or an appeal in the interest of the law dictating a certain judicial practice () for the issue under review that differs from that in the decision resolving the appeal;
- d) prior to or after the decision is issued by the body resolving the appeal, a decision is adopted by the Court of Justice of the European Union that is contrary to the decision resolving the administrative appeal.

(2) The request for review may be submitted:

- a) in the case of decisions on appeals that are the subject of administrative litigation, during the period of the trial;
- b) in the case of decisions on appeals for which no administrative action has been brought, within one year of the date of notification of the decision, under penalty of forfeiture, even if the tax liability has been extinguished.

(3) Following the review of the decision issued in the resolution of the appeal, the competent resolution body may confirm or retract it, issuing a new decision.

(4) In the situation provided for in paragraph (2)(a), the decision issued following the request for review may be communicated until the date of the conclusion of the proceedings on the merits before the court of first instance. If the competent decision-making body has confirmed the initial decision, the administrative action shall continue.

(5) If the decision issued following the request for review has not been communicated by the date of the conclusion of the proceedings on the merits before the court of first instance, it shall no longer be communicated and shall have no legal effect.

(6) In the situation provided for in paragraph (2)(b), the confirmation decision may be challenged before the competent administrative court, under the conditions provided by law.

Annex to Questionnaire 2

1 (S). Summary of relevant facts

In regard to the methods employed for the identification of taxpayers, no alterations have been made. However, it is imperative to acknowledge that the following methods are utilised for this purpose: Firstly, the official identification document (ID) of an individual must be verified in person. This process entails the individual visiting the office of the relevant tax authority. The second point to consider is the identification of individuals and companies using an electronic signature, primarily through a qualified electronic signature (QES). This is in accordance with the eIDAS Regulation (EU) No 910/2014 and Romanian national regulations.

Following the acquisition of a qualified electronic signature, the tax authority will verify the individual's identity. The process of identity verification encompasses both physical (in-person) and remote (video) identification, as well as the verification of official identity documents (e.g. ID cards or passports). Additionally, it involves a cross-reference with the public official database maintained by the Ministry of Internal Affairs (Personal Registry). Following the conclusion of the identity verification process, the identity is linked to a cryptographic key pair. The authentication process for an individual is designed as a multi-step, multi-factor identification and access system. It combines prior identity validation, credential-based login, and one-time codes, with an alternative option using a qualified digital certificate.

For the companies, the authentication process is made using only a qualified digital certificate based on with a qualified electronic signature.

It seems that this process does not incorporate the highest levels of identification security.

In 2025, investigative journalism led to the publication of findings that highlighted deficiencies in the identity verification conducted by the tax authority.

(<https://recorder.ro/investigatie-recorder-cea-mai-mare-firma-fantoma-din-romania-validata-de-anaf/> and <https://recorder.ro/noi-dezvaluiri-despre-haosul-din-anaf-si-registrul-comertului/>)

3 (S). Summary of relevant facts

Article 11 Tax secrecy of the Tax Procedure Code (Law 207/2015) imposes the obligations of confidentiality on third parties. These obligations are imposed on any authority that receives information from the tax authority with respect to information gathered by them for tax purposes.

The Romanian Tax Procedure Code (Law 207/2015) contains no explicit general provision stating that a taxpayer is excluded from liability by virtue of a third party's failure to pay taxes withheld on the taxpayer's behalf. The withholding agent (a third party referred to in the Tax

Procedure Code as the payer) is responsible for remitting withheld taxes to the public budget. It should be noted that the taxpayer (recipient of income) may still have residual liability under certain conditions.

6 (S). Summary of relevant facts

The Tax Procedure Code (Law 207/2015) expressly allows and regulates electronic communication between tax authority and taxpayers. The electronically signed tax returns by the taxpayers are sent to the tax authority via an electronic platform called SPV (Spatiul Privat Virtual = Virtual Private Space) On this platform a taxpayer has access using either a qualified digital certificate based on with a qualified electronic signature or a user and password authentication system and a temporary code sent via email.

7 (S). Summary of relevant facts in 2025

The cooperative compliance programme for large taxpayers was financed by the EU under the Technical Support Instrument (TSI), and it benefited from the assistance of experts from the Austrian Ministry of Finance, who were provided through the Austrian Agency for Economic Cooperation and Development.

According to the information disseminated by the European Commission (EC), the National Tax Authority initiated the pilot cooperative compliance project in January 2024. In this sense, Order 11/2024 was published, pursuant to which a select group of five large taxpayers were selected to participate in this project. The duration of the project is 4 years. During this period, the tax authority will undertake real-time audit of a tax year comprising four tax control actions, which are executed after the conclusion of each quarter for the purposes of corporate income tax and VAT. Over the medium to long term, the project should contribute to the improvement of voluntary compliance of large taxpayers in Romania, further reduction of the average audit duration and cost of collection, making better use of the existing (tax) data, and additional corporate income tax revenues.

10 (S). Summary of relevant facts in 2025.

Article 78 (Force majeure and unforeseeable circumstances) of the Tax Procedure Code provides since the adoption of this law the following:

(1) The deadlines provided by law for the fulfillment of tax obligations, as applicable, shall not begin to run or shall be suspended in situations where the fulfillment of these obligations has been prevented by the occurrence of force majeure or unforeseeable circumstances.

(2) Tax obligations shall be deemed to have been fulfilled on time, without the imposition of interest, late payment penalties or late payment surcharges, as applicable, or the application of penalties provided for by law, if they are fulfilled within 60 days of the cessation of the events referred to in paragraph (1).

11 (S). Summary of relevant facts in 2025.

Recent initiatives pertaining to pre-filled returns further reflect an intention to reduce cognitive and administrative burdens. This approach is predicated on the assumption that individuals may lack the necessary technical expertise, financial resources, or digital literacy skills. However, as digital tools become the default interface with public administration, there is a risk of de facto exclusion for elderly persons, persons with disabilities, and those in remote areas.

The situation of companies, particularly SMEs, is markedly different. It is evident that obligations such as SAF-T reporting, mandatory e-invoicing (e-Factura), and real-time transport reporting (e-Transport) are not merely declarative; they are technically complex, continuously evolving, and require sustained IT integration. In practice, it is often impossible to comply with tax regulations without professional assistance, despite the absence of formal legal obligation to use tax agents. This structural dependency gives rise to concerns regarding accessibility and equality.

One of the most problematic features of the Romanian tax system is the absence of a holistic assessment of cumulative burdens. The establishment of each new reporting regime is justified on an individual basis; however, no mechanism exists to evaluate their combined impact. The result is a fragmented yet overwhelming compliance environment that risks undermining the principle of proportionality.

13(S). Summary of relevant facts in 2025.

The Romanian Tax Procedure Code is principally structured around a model of administrative control and ex post verification, as opposed to one of cooperative compliance or joint fact-finding. While the Code does indeed enshrine certain procedural principles – such as the obligation to communicate decisions with reasons (Articles 46 and 47) and the right to be heard (Article 9) – these safeguards operate predominantly as corrective mechanisms once a dispute has already crystallized, rather than as instruments designed to prevent conflict through early and meaningful engagement.

The principle of equality of arms is predicated on the premise that disputants are to be granted a reasonable opportunity to present their case, within conditions that do not place them at a substantial disadvantage in relation to their opponent. In accordance with the prevailing principles of Romanian constitutional law, the fundamental principle of equality before the law is enshrined in Article 16 of the Romanian Constitution. Furthermore, Article 1(5) stipulates that public authorities are obligated to uphold the fundamental rights and freedoms of individuals.

In the context of Romanian taxation, however, a marked asymmetry persists. The tax authority is endowed with extensive investigative powers (Articles 113–151), access to interlinked administrative databases (Article 61), and the legal presumption of correctness attached to its findings valid for all administrative acts. In contrast, taxpayers typically find themselves in a reactive and defensive position. This structural imbalance is only partially mitigated by the formal right to be heard and to submit observations (Article 9) or to contest administrative acts, as provided in Articles 268 - 281 of the Tax Procedure Code.

Furthermore, the mechanisms that might facilitate a more dialogical relationship, such as advance rulings or binding guidance with anticipatory effect (Article 52), have limited use due to the lengthy duration for their issuance.

The recent proliferation of digitalisation has precipitated a further transformation in the nature of interaction between taxpayers and revenue administrations. Systems such as Standard Audit File for Tax (SAF-T) reporting, the mandatory RO e-Factura platform, and real-time or near-real-time data transmission mechanisms are increasingly replacing human dialogue with automated compliance architectures. Whilst these tools enhance the capacity of the tax authority to detect inconsistencies and anomalies, there is a risk that they may reduce procedural fairness to a purely technical exercise. In such an environment, taxpayers are often confronted with discrepancies generated by algorithms, with no meaningful opportunities to contextualise, explain, or negotiate their tax positions before formal enforcement mechanisms are triggered.

The Romanian tax authority has not yet adopted the cooperative compliance models developed in several other European jurisdictions (with the exception of a select group of large taxpayers, as previously mentioned). In these models, trust-based frameworks, real-time dialogue, and shared risk assessment play central roles. In contrast, the Romanian system is characterised by an adversarial process, a formalistic approach, and a focus on enforcement. While this does not imply the absence of legal safeguards, it does suggest that these safeguards are insufficient to sustain constructive dialogue and procedural equality.

15(S). Summary of relevant facts in 2025.

Article 168 of the Romanian Tax Procedure Code establishes the legal framework governing the refund of amounts paid or collected in excess. These regulations have been in effect since 2016, when the Tax Procedure Code came into force.

Paragraphs (1)–(3) establish the general rule according to which any undue payment gives rise to a right of restitution in favour of the taxpayer or, where applicable, the person for whom the payment was made. The provision is applicable not only to situations of erroneous payment but also to cases resulting from the application of indirect exemptions or analogous legal mechanisms. The structure of these paragraphs indicates that the right to refund is conceived as an objective legal consequence of the absence of a valid tax obligation, rather than as a matter of administrative discretion.

Paragraph (4) introduces a limited number of exceptions to the general requirement that refunds be made upon request by providing for cases in which restitution is to be carried out *ex officio*. These include, in particular, amounts resulting from the annual regularization of personal income tax, which are to be refunded within 60 days from the communication of the relevant tax assessment decision, as well as sums collected in excess through garnishment, which are to be refunded within five working days. The legislator operationalises the obligation of the tax authority to act within a predefined temporal framework once the conditions for restitution are met through the implementation of these express deadlines.

Paragraphs (5) and (6) introduce a *de minimis* rule for amounts below 10 lei, which are, as a general rule, retained for future compensation unless the taxpayer expressly requests their restitution. This mechanism can be interpreted as reflecting a legislative choice to prioritise administrative efficiency in cases involving negligible sums, while still preserving the taxpayer's right to request a refund.

Paragraphs (8)-(10) provide a detailed regulatory framework governing the interaction between the refund mechanism and the system of fiscal compensation. In instances where taxpayers have outstanding obligations, the amounts to be refunded are initially allocated to the settlement of those obligations. The remaining balance, if any, is subsequently paid out to the taxpayer. This sequence reflects a systematic integration of the refund mechanism into the broader structure of tax debt management.

Paragraphs (11) and (12) address particular situations concerning succession and certain categories of mistakenly transferred funds, further illustrating the legislator's intent to provide a comprehensive and differentiated framework for restitution.

When considered as a whole, these provisions suggest that Article 168 establishes a structured and rule-based model of refunds. In this model, the occurrence of an undue payment triggers a

predefined set of legal consequences, subject to exceptions that are clearly articulated and procedural conditions that are also clearly articulated.

16 (S). Summary of relevant facts in 2025

The security of taxpayer data is governed by a comprehensive EU and national legal framework that imposes stringent cybersecurity obligations on public authorities, including the tax administration. In addressing this concern, Romania has enacted Government Emergency Ordinance 155/2024, which incorporates Directive (EU) 2022/2555 (NIS 2) into national law. This government ordinance establishes a risk-based cybersecurity regime for essential public digital services, encompassing governance responsibilities, incident-response obligations, and institutional coordination functions. The aforementioned obligations are overseen by the National Cybersecurity Directorate (DNSC). This framework is applicable to digital tax administration infrastructures. Furthermore, Article 308 of the Tax Procedure Code, located in the chapter on administrative cooperation and exchange of information (DAC regimes, CRS, platform reporting, crypto reporting, etc.) subjects tax-related exchanges of information to the GDPR, qualifies both tax authorities and reporting entities as data controllers and introduces structured breach-notification, incident-response, and suspension mechanisms in the event of unresolved security failures. When considered collectively, these norms necessitate the implementation of concrete technical and organisational safeguards, including encryption, system integrity controls, and resilience mechanisms, in order to translate the confidentiality obligation enshrined in Article 11 of the Tax Procedure Code into action.

In accordance with the provisions stipulated within Government Emergency Ordinance 155/2024, the National Cyber Security Directorate (DNSC) is entrusted with the responsibility of conducting surveillance, verification, and control activities. This authority is designated as the competent body for the promotion and enforcement of optimal cyber security measures within the national civil cyber space. The DNSC's mandate encompasses the supervision and assurance of compliance with the established protocols and standards, ensuring the maintenance of a high level of cyber security within the designated domain. The imposition of sanctions upon the tax authority by the DNSC is consequent upon the breach of Government Emergency Ordinance 155/2024.

20 (S). Summary of relevant facts in 2025

The 2025 Regulation, which implements the provisions on the supervision, verification and control of compliance with Government Emergency Ordinance 155/2024 was adopted by the DNSC and published in the Official Gazette 1149 of 11 December 2025. This regulation entered

into force on 11 December 2025 establishing a three-tier enforcement model (supervision–verification–control). This framework is further complemented by the DNSC's authority to mandate ad hoc cybersecurity audits conducted by attested auditors. Controls may be planned or unannounced, on-site or remote, conducted by a designated control team, and culminate in a findings note (nota de constatare) subject to the entity's right to submit observations and a remediation plan. The DNSC is required to provide a rationale for its findings and proposed sanctions, citing the specific provisions that have been violated. The DNSC director is responsible for issuing sanctioning decisions within predefined timeframes, subsequently accompanied by structured remediation monitoring.

26 (S). Summary of relevant facts in 2025

In the event of unauthorised disclosure of personal data by tax authorities or third parties, taxpayers are explicitly entitled to be informed at the earliest possible opportunity if the breach poses a high risk to their rights, in accordance with the GDPR rules and Law 190/2018. It is important to note that victims have the option of either lodging a complaint with the ANSPDCP or of bringing an action before the courts. The Tax Procedure Code does not explicitly provide for this.

29 (S). Summary of relevant facts in 2025

The initial version of the Article 162 Publication of lists of debtors with tax debts had the following text:

- (1) Tax authorities are required to publish on their website a list of natural and legal persons with tax debts, as well as the amount of these debts.
- (2) The list shall be published quarterly, by the last day of the first month of the quarter following the reporting quarter, and shall include tax liabilities outstanding at the end of the quarter and unpaid at the date of publication of the list, the ceiling for which shall be set as follows:
 - a) in the case of tax claims administered by the central tax authority, by order of the president of the National Agency for Fiscal Administration (ANAF);
 - b) in the case of tax claims administered by the local tax authority, by decision of the local council.
- (3) Before publication, outstanding tax liabilities shall be notified to the debtors. The tax liabilities of secondary establishments paying salaries and income similar to salaries shall be notified to the person in whose structure they operate.

(4) Within 15 days of full payment of the tax liabilities owed, the competent tax authority shall make the changes for each debtor who has paid these liabilities.

(5) The provisions of this article shall also apply to tax liabilities established by debt instruments against which the taxpayer has exercised the remedies provided by law, until the remedies are resolved, in which case the tax authority shall make notes regarding this situation. Whenever the taxpayer obtains the suspension of the enforcement of the tax administrative act under the conditions of Law No. 554/2004, as subsequently amended and supplemented, the provisions of paragraph (4) shall apply.

30 (S). Summary of relevant facts in 2025

Romanian legislation establishes a comprehensive legal framework for the protection of individuals who report illegal activities or malpractice within public institutions and private entities, enshrined in Law 361/2022 and applies to reports of legal violations within both public authorities and private entities. This enables protection in appropriate cases where disclosures concern unlawful access to, or disclosure of, confidential taxpayer information.

31 (S). Summary of relevant facts in 2025

Romanian tax and administrative law contains no explicit provision that prohibits the disclosure of confidential taxpayer information to politicians or its utilisation for political purposes. However, such disclosure is prohibited by the principle of tax secrecy (Article 11 Tax Procedure Code) and it is reinforced by the requirements of the GDPR, by principle of legality and by administrative law. Politicians have no legal basis to access confidential tax information and any such disclosure is unlawful.

35 (S). Summary of relevant facts in 2025

Romanian law recognises this privilege in relation to tax advice, but only insofar as such advice is provided by a lawyer acting in the exercise of the legal profession. This protection is derived from Law 51/1995 on the organisation and practice of the profession of lawyer, which imposes an absolute and permanent duty of professional secrecy on lawyers with respect to all information obtained in the course of legal assistance.

The following articles, which are included in the Tax Procedure Code, should be relevant to this topic:

Art. 66: Right of relatives to refuse to provide information, perform expert assessments, and submit documents

(1) The spouse and relatives or in-laws of the taxpayer/payer up to and including the third degree may refuse to provide information, perform expert assessments, and submit documents.

(2) The persons referred to in paragraph (1) must be notified of this right.

Art. 67: Right of other persons to refuse to provide information

(1) Priests, lawyers, tax consultants, auditors, accountants, doctors, and psychotherapists may refuse to provide information regarding data they have become aware of in the course of their work. These persons may not refuse to provide information regarding the fulfillment of their obligations under tax legislation, both as taxpayers/payers and as persons exercising the respective profession.

(2) The persons referred to in paragraph (1) shall be treated as equivalent to their assistants and persons participating in their professional activities. (3) The persons referred to in paragraph (1), with the exception of priests, may provide information with the consent of the person about whom the information has been requested.

(4) The persons referred to in paragraph (1) shall be treated as equivalent to their assistants and persons participating in their professional activities.

Article 67 was modified starting 3 September 2017, references to notary public and bailiff (officer of the court in charge with civil enforcement proceedings) were eliminated.

46 (S). Summary of relevant facts in 2025

Art. 121¹. Notification of compliance issued by the central tax authority in the case of a tax audit

(1) For taxpayers/payers presumed to be selected for audit, the tax audit authority shall send them, in writing, a compliance notice regarding the tax risks identified for the purpose of reviewing their tax situation and, where appropriate, filing or correcting their tax returns.

(2) The notification shall inform the taxpayer/payer that they have the possibility to submit or correct their tax returns within 30 days of the date of notification. Until the expiry of this period, the tax inspection body shall not take any action to select them for tax inspection.

(3) The submission or correction of tax returns by the taxpayer/payer shall not prevent selection for tax inspection, but only after the expiry of the period provided for in paragraph (2).

(4) After the deadline provided for in paragraph (2) has expired, taxpayers/payers with high tax risk who have not remedied the tax risks for which they were notified shall be subject to a tax inspection or documentary verification.

(5) The model of the compliance notification, the frequency of issuing notifications, as well as the notification procedure shall be approved by order of the ANAF president.

It should be noted that in accordance with the norms issued by ANAF president 420/2023 (Ordin) in the following situations it is not necessary to issue the notification:

(i) when according to the legal provisions in force, the tax inspection is necessary to resolve certain requests from the taxpayer or where the tax inspection is expressly provided for in other normative acts.

ii) in the case of taxpayers/payers undergoing insolvency proceedings;

iii) in situations where, as a result of an unannounced inspection, the immediate commencement of the tax inspection is required;

iv) for the extension of the tax inspection to periods or tax claims other than those included in the initial tax inspection notice;

v) in the case of a re-inspection as a result of a decision to settle the appeal;

vi) in the case of requests from the taxpayer/payer for which, following a risk analysis, a tax inspection is necessary in order to resolve the matter.

After this notification step is completed, the competent Tax authority shall issue a tax inspection notice in accordance with Article 122 of the Tax Procedure Code.

Article 122. Tax inspection notice

(1) Before conducting a tax inspection, the tax inspection authority is required to notify the taxpayer/payer in writing of the action to be taken by sending a tax inspection notice.

(2) The tax inspection notice shall be communicated to the taxpayer/payer before the start of the tax inspection, as follows:

a) 30 days in advance for large taxpayers;

b) 15 days in advance for other taxpayers/payers.

(3) The taxpayer/payer may waive the benefit of the period for communicating the tax inspection notice provided for in paragraph (2). (4) The tax inspection notice shall be communicated at the start of the tax inspection in the following situations:

a) in the case of a tax inspection of a taxpayer/payer undergoing insolvency proceedings;

a) in the case of a tax inspection of a taxpayer/payer undergoing insolvency proceedings;

b) if, as a result of an unannounced check, the tax inspection must begin immediately;

c) to extend the tax inspection to periods or tax claims other than those included in the initial tax inspection notice;

d) in the case of a tax inspection being redone following a decision to settle a dispute;

e) in the case of requests from the taxpayer/payer which, following a risk analysis, require a tax inspection to be carried out.

(5) In the case provided for in paragraph (2), after receiving the tax inspection notice, the taxpayer/payer may request, once, for justified reasons, the postponement of the start date of

the tax inspection. The postponement shall be approved or rejected by a decision issued by the head of the tax inspection activity, which shall be communicated to the taxpayer. If the request for postponement is granted, the decision shall also mention the date on which the tax inspection has been rescheduled.

(6) In the case provided for in paragraph (4), the taxpayer/payer may request the suspension of the tax inspection. The provisions of Article 127 shall apply accordingly.

(7) The tax inspection notice shall include:

a) the legal basis for the tax inspection;

b) the start date of the tax inspection;

c) the tax obligations, other obligations provided for by tax and accounting legislation, as well as the periods to be subject to tax inspection;

d) the possibility of requesting a postponement of the start date of the tax inspection.

e) the possibility of submitting or correcting the tax return for the periods and tax liabilities that will be subject to tax inspection, until the start date of the tax inspection.

52 (S). Summary of relevant facts in 2025

The most intensive form of review could be a tax audit, which involves a thorough on-site examination of the taxpayer's records and may lead to binding tax assessments. These measures are further bolstered by antifraud controls, which are characterised by rapid, surprise-based interventions and enhanced investigative powers. However, it should be noted that these controls do not result in final assessments.

In contrast, documentary verification is a less intrusive, desk-based form of control. For the past two years, this form of control has been regarded by taxpayers as the most intensive one.

53 (S). Summary of relevant facts in 2025

Romanian tax procedure law does not establish an explicit “switch point” at which the taxpayer acquires a strengthened right to silence once criminal liability becomes foreseeable. However, Article 132 of the Tax Procedure Code introduces a formal procedural threshold: where the tax inspectors identify facts that may constitute a criminal offence, they are obliged to notify the competent criminal authorities and to draft a referral record that forms the basis of the criminal complaint.

Art. 132: Referral to the criminal prosecution authorities

(1) The tax inspection authority is required to refer to the competent criminal authorities any findings made during the tax inspection that could constitute elements of a criminal offense, under the conditions provided by criminal law.

(2) In the situations provided for in paragraph (1), the tax inspection body shall be required to draw up a report signed by the tax inspection body and by the taxpayer/payer subject to inspection, with or without explanations or objections from the taxpayer/payer. If the person subject to the tax inspection refuses to sign the report, the tax inspection body shall record this in the report. In all cases, the report shall be communicated to the taxpayer/payer.

(3) The report drawn up in accordance with paragraph (2) shall constitute a referral document and shall form the basis of the referral documentation to the criminal investigation authorities.

(4) After referral to the criminal investigation authorities, the tax inspection shall cease only for the tax obligations and periods that were the subject of the referral in accordance with paragraph (1).

(5) If, after the referral to the criminal investigation authorities, the prosecutor orders, by ordinance, the dismissal or discontinuation of the criminal investigation or if, after referral to court, the court leaves the civil action unresolved, the tax inspection authority may resume the inspection. In this case, a new tax inspection notice shall be issued.

54 (S). Summary of relevant facts in 2025

According to the Romanian Tax Procedure Code, judicial supervision is not required for all on-site tax inspection activities. Ordinary administrative access to business premises in the course of a tax audit may take place without court authorisation. However, should the tax authority seek to employ coercive measures – such as forced entry, access to private dwellings, or search-like intrusions – judicial authorisation is required, in line with constitutional guarantees of the inviolability of domicile. Judicial supervision is therefore situational rather than continuous, being triggered by the level of intrusiveness of the measure.

57 (S). Summary of relevant facts in 2025

Article 61. Obligation of credit institutions, payment institutions and electronic money institutions to provide information

(1) Credit institutions, payment institutions and electronic money institutions are required, at the request of the central tax authority, to communicate, for each account holder subject to the request, all transactions and/or balances of the accounts opened with them, as well as information and documents regarding the operations carried out through those accounts.

(2) Credit institutions, payment institutions, and electronic money institutions are required to communicate the following information to the central tax authority on a daily basis:

a) the list of natural persons, legal persons, or other entities without legal personality that open or close bank or payment accounts, persons who have the right to sign for the accounts opened

with them, persons who claim to act on behalf of the customer; the actual beneficiaries of the account holders, together with the identification data provided for in Article 15(1) of Law 129/2019 on the prevention and combating of money laundering and terrorist financing, as well as on the amendment and supplementation of certain normative acts, with subsequent amendments and additions, or with the unique identification numbers assigned to each person/entity, as applicable, as well as information on the IBAN number and the opening and closing dates for each account;

b) the list of persons who have rented safety deposit boxes, accompanied by the identification data provided for in Article 15(1) (1) of Law 129/2019, with subsequent amendments and additions, or the unique identification numbers assigned to each person/entity, as applicable, together with data on the termination of rental contracts.

(3) The National Office for Preventing and Combating Money Laundering shall submit monthly to the National Agency for Fiscal Administration (ANAF) reports on cash transactions, reports on external transfers to and from accounts, and reports on money transfer activities received from reporting entities that are required to submit such information to the National Office for Preventing and Combating Money Laundering.

(4) By way of derogation from the provisions of Article 11(3), the information obtained pursuant to paragraphs (1) and (3) shall be used only for the purpose of fulfilling the specific tasks of the central tax authority.

(5) Credit institutions, payment institutions, and electronic money institutions shall retain the information referred to in paragraph (2) for a period of 10 years from the date of termination of the business relationship with the customer or from the date of the occasional transaction.

(6) The procedure for applying this article shall be approved by order of the president of the National Agency for Fiscal Administration.

(6) The procedure for applying this article shall be approved by order of the president of the National Agency for Fiscal Administration (A.N.A.F.).

Art. 61¹. Central electronic register for payment accounts and bank accounts

(1) Based on the data and information received in accordance with Art. 61, the National Agency for Fiscal Administration (A.N.A.F.) shall organize and operate the central electronic register for payment accounts and bank accounts identified by IBAN.

(2) The register referred to in paragraph (1) allows for the timely identification of all natural or legal persons who hold or control payment accounts and bank accounts identified by IBAN, as defined in Regulation (EU) 260/2012 of the European Parliament and of the Council, or safe deposit boxes held at a credit institution on the territory of Romania.

(3) The following information shall be accessible through the register referred to in paragraph (1):

a) for the account holder-client, the persons who have the right to sign for the accounts opened and any person who claims to act on behalf of the client: the name, accompanied by the other identification data provided for in Article 15(1) (1) of Law 129/2019 on the prevention and combating of money laundering and terrorist financing, as well as on the amendment and supplementation of certain normative acts, with subsequent amendments and supplements, or the unique registration number in the case of non-residents, as applicable;

b) for the beneficial owner of the account holder-customer: name, accompanied by the other identification data provided for in Article 15(1) of Law 129/2019, as subsequently amended and supplemented, or the unique registration number in the case of non-residents, as applicable;

c) for the bank or payment account: the IBAN number and the date of opening and closing of the account;

d) for safe deposit boxes: the name of the concessionaire, accompanied by the other identification data provided for in Article 15(1) of Law 129/2019, as subsequently amended and supplemented, or the unique identification number in the case of non-residents, as applicable, and the duration of the concession period.

(4) The central tax authority, at the justified request of the local tax authority, public authorities, public institutions, or institutions of public interest, shall transmit the information referred to in paragraph (3) letters a) and c) for the purpose of fulfilling the duties provided by law by these authorities/institutions. (5) The authorities and institutions referred to in Article 1 of Law 129/2019, as amended and supplemented, shall have access to the information in the register.

(5) The authorities and institutions referred to in Article 1 of Law 129/2019, as subsequently amended and supplemented, shall have access to the information in the register referred to in paragraph (1) for the purpose of fulfilling their obligations under Law 129/2019, namely in the field of combating money laundering or terrorist financing. The information in the register referred to in paragraph (1) shall be directly accessible, without delay and without being filtered, to the National Office for Preventing and Combating Money Laundering.

(6) The request and transmission of information referred to in paragraph (4), as well as access to information referred to in paragraph (5), shall be made through a computer system, based on a protocol concluded by the respective authorities and institutions with the National Agency for Fiscal Administration (ANAF). Information on the conclusion of protocols between the authorities and institutions referred to in Article 1 of Law 129/2019, as subsequently amended and supplemented, or between other central or local public authorities and the National Agency for Fiscal Administration (A.N.A.F.), shall be published both on the website of the respective

institutions/authorities and on the website of the National Agency for Fiscal Administration (A.N.A.F.).

(7) The information contained in the register referred to in paragraph (1) shall be kept for a period of ten years from the termination of the business relationship between the entities referred to in Article 61(1) and customers.

(8) The organization and functioning of the register referred to in paragraph (1) shall be established by order of the president of the A.N.A.F.

Art. 61²: Obligation of entities subject to authorization, regulation, supervision, and control by the Financial Supervisory Authority to report information on life insurance and other financial products

(1) In order to provide the information referred to in Art. 314, entities falling within the scope of authorization, regulation, supervision, and control of the Financial Supervisory Authority pursuant to Art. 2 para. (1) of Government Emergency Ordinance 93/2012 on the establishment, organization and operation of the Financial Supervisory Authority, approved with amendments and additions by Law 113/2013, shall be required to report to the central tax authority, on a semi-annual basis, the list of resident individuals who have contracted life insurance products and other financial products, the types of insurance and other financial products, as well as information related thereto.

(2) The types of life insurance and other financial products subject to the obligation provided for in paragraph (1), the content of the information, the form used by the entities referred to in paragraph (1), and the deadlines for reporting shall be approved by joint order of the president of the National Agency for Fiscal Administration and the president of the Financial Supervisory Authority.

Art. 62: Obligation of reporting financial institutions to provide information on the financial accounts of non-resident taxpayers

(1) For the purpose of exchanging information under international legal instruments to which Romania is a party and to improve tax compliance, reporting financial institutions are required to report annually to the National Agency for Fiscal Administration information relating to financial accounts.

(2) The provisions of Art. 291 para. (4), with the exception of the reference to the provisions of Art. 291 para. (6) letter b), shall apply accordingly to the exchange of information provided for in para. (1).

(3) By way of derogation from the provisions of paragraph (2), in the case of the exchange of information on non-resident taxpayers carried out under the Agreement between Romania and the United States of America to Improve International Tax Compliance and to Implement

FATCA, signed in Bucharest on May 28, 2015, ratified by Law 233/2015, hereinafter referred to as the FATCA Agreement, reporting financial institutions shall report the information and apply the compliance procedures provided for in that agreement.

(4) By order of the president of the National Agency for Fiscal Administration (ANAF), the form used by reporting financial institutions to fulfill the obligation provided for in paragraph (1), respectively the obligation provided for in Article 291 paragraph (4), shall be approved. (5) In order to verify compliance by reporting financial institutions with the reporting and tax due diligence procedures provided for in Annexes 1 and 2 and with the compliance procedures provided for in this Agreement, the National Agency for Fiscal Administration (ANAF) shall carry out the following

(5) In order to verify compliance by reporting financial institutions with the reporting and due diligence procedures set out in Annexes 1 and 2 and the compliance procedures set out in Annex 1 to the FATCA Agreement, as well as to monitor reporting financial institutions in the event of undocumented accounts being reported, the National Agency for Fiscal Administration may carry out verifications and controls in this regard. The administrative and enforcement procedures for this paragraph shall be approved by order of the president of the National Agency for Fiscal Administration.

(6) By order of the President of the National Agency for Fiscal Administration, administrative procedures shall be developed to ensure that non-reporting financial institutions and excluded accounts, as defined in Annexes 1 and 2, as well as in the FATCA Agreement, continue to present a low risk of being used for tax evasion.

(7) The reporting of the information referred to in paragraph (1), including that referred to in Article 291(4), shall be made by May 15 of the current calendar year for information relating to the previous calendar year.

(8) The National Agency for Fiscal Administration (ANAF) shall establish and publish in a dedicated section on its website the list of participating jurisdictions, respectively the list of jurisdictions subject to reporting, according to the definitions provided in Annex No. 1.

(9) The information referred to in paragraph (1) obtained by the tax authority within the A.N.A.F. shall be used by it only for the purpose referred to in paragraph (1) and in compliance with the provisions of Article 11.

(10) Without prejudice to the provisions of paragraphs (1) and (11), each reporting financial institution shall inform each person subject to reporting that the information concerning them, referred to in paragraph (1), is processed in accordance with the provisions of this law and Regulation (EU) 2016/679, as amended, in a timely manner; but no later than 15 days after the date of receipt of the information. (1), is processed in accordance with the provisions of this

law and Regulation (EU) 2016/679, as amended, in a timely manner; but no later than the time of opening the account.

(11) Reporting financial institutions shall be required to keep in electronic and/or paper format all records obtained through the application of tax due diligence and reporting procedures, special tax due diligence procedures, additional reporting and tax due diligence procedures for the exchange of information on financial accounts provided for in Annexes 1 and 2, as well as any evidence on which they relied in order to comply with the provisions set out in Annexes 1 and 2 for a period of 10 years from the date of opening of the account. 1 and 2, as well as any evidence on which they relied in order to comply with the provisions set out in Annexes 1 and 2 for a period of 10 years from the expiry of the period referred to in paragraph (7). The provisions of this paragraph shall apply mutatis mutandis to records obtained under the FATCA Agreement.

(12) Reporting financial institutions falling under the scope of this article, Article 291(4) and the FATCA Agreement shall provide, within 45 days of the request by the National Agency for Fiscal Administration (ANAF), within the retention period provided for in paragraph (11), information and documents relating to:

a) the measures on which they relied for the application of tax due diligence and reporting procedures, special tax due diligence procedures, as well as additional reporting and tax due diligence procedures for the exchange of information relating to financial accounts provided for in Annexes 1 and 2, as well as for compliance with the rules set out in the FATCA Agreement;

b) any evidence on which they relied in applying due diligence and reporting procedures, special tax due diligence procedures, as well as the additional reporting and tax diligence procedures for the exchange of information relating to the financial accounts referred to in Annexes 1 and 2, and for compliance with the rules laid down in the FATCA Agreement.

(13) In order to fulfill the reporting obligation of reporting financial institutions, the A.N.A.F. shall not take into account any action or series of actions which, considering all relevant facts and circumstances, have as their main purpose the avoidance of the obligations and procedures provided for in this article, Article 291(4), Annexes 1 and 2, as well as the FATCA Agreement.

(4), Annexes 1 and 2, and the FATCA Agreement.

(14) The National Agency for Fiscal Administration (ANAF) shall issue and publish on its website a guide detailing aspects relating to the FATCA Agreement, this article, and Annexes 1 and 2, taking into account the comments on the common reporting standard published by the Organization for Economic Cooperation and Development and other clarifications provided by the US tax authorities regarding the FATCA Agreement.

(15) The provisions of Article 286(i)(3) relating to any term written with a capital letter shall apply mutatis mutandis to the provisions of this Article.

Article 62¹: Access of the central tax authority to information on anti-money laundering

In order to implement the provisions of Directive (EU) 2016/2258 amending Directive 2011/16/EU as regards access to anti-money laundering information by tax authorities, reporting entities subject to the legislation on the prevention and combating of money laundering and terrorist financing shall make available to the central tax authority, upon request, within the retention period provided for by law, information and documents relating to:

- a) the mechanisms and procedures on the basis of which they apply customer due diligence measures;*
- b) the identification of the customer and the beneficial owner;*
- c) the assessment of the intended purpose and nature of the business relationship;*
- d) the monitoring of the business relationship;*
- e) the records of transactions.*

64 (S). Summary of relevant facts in 2025

Romanian law does not permit domestic tax disputes to be resolved through arbitration as an alternative to judicial review. In accordance with the provisions set out in the Tax Procedure Code, challenges are required to adhere to a mandatory administrative appeal process. This is to be followed, where relevant, by a review before the relevant administrative courts (Articles 268–281). This framework reflects the public-law nature of tax disputes, which are excluded from consensual adjudicatory mechanisms such as arbitration. At the international level, Romania has adopted a similarly cautious stance. Although it is a signatory to the OECD Multilateral Instrument, it did not opt into Part VI on mandatory binding arbitration. As a result, disputes are, as a rule, confined to resolution through the Mutual Agreement Procedure, unless a specific bilateral treaty provides otherwise.

67 (S). Summary of relevant facts in 2025

The prevailing tax procedure in the context of Romanian legislation does not adopt a general rule of non-enforceability of tax assessments pending appeal. It is a fundamental principle that the initiation of an administrative appeal or judicial action does not result in the suspension of the obligation to pay or the enforceability of the contested tax decision. However, the legal framework provides for mechanisms of interim suspension, both administratively and judicially, typically subject to specific conditions and, in many cases, the provision of financial

guarantees. While prior payment is not necessarily required in all cases, suspension of enforcement is not automatic and must be expressly requested.

68 (S). Summary of relevant facts in 2025

The tax procedural framework in Romania does not provide a universal principle that stipulates the state assumes the financial responsibility for the costs associated with an appeal, irrespective of its outcome. While the mandatory administrative appeal is free of charge, this does not extend to the reimbursement of the taxpayer's legal costs. In the context of judicial proceedings, Romanian law adheres to the conventional "loser pays" principle, which stipulates that the unsuccessful party may be mandated to assume the financial burden of the legal proceedings.

69 (S). Summary of relevant facts in 2025

Romanian legislation does not encompass provisions for automatic legal assistance in tax disputes. However, access to publicly funded legal aid is available under the overarching framework governing judicial aid in civil and administrative matters. In accordance with Government Emergency Ordinance 51/2008, individuals who lack sufficient financial means may be granted free legal representation, exemptions or reductions of court fees, and coverage of certain procedural costs, including in tax litigation. The mechanism in question is based on means-testing and is applied at the judicial stage, rather than during the administrative appeal phase, which is itself free of charge.

70 (S). Summary of relevant facts in 2025

Romanian legislation does not grant taxpayers an unconditional entitlement to have tax appeal hearings conducted in camera. It is a general rule that judicial proceedings are open to the public. However, taxpayers may request the exclusion of the public where publicity would undermine legitimate interests, such as the protection of private life, business confidentiality, or sensitive financial information. The decision to conduct a closed hearing is ultimately determined by the court following a case-by-case assessment of proportionality.

72 (S). Summary of relevant facts in 2025

The sanctions are established in accordance with the provisions of the Romanian Tax Procedure Code and are categorised according to the nature of the infringements in question.

Failure to pay tax on time can result in two penalties:

- (i) Interest: compensation for delay. This is 0.02% of the debt per day.
- (ii) Late payment penalty: 0.01% per day.

In the event of an omission or a false tax return, two distinct monetary sanctions are available:

- (i) Interest: compensation for delay. This is 0.02% of the debt per day.
- (ii) non-declaration penalty: 0.08% per day, with a maximum limit that is equivalent to the principal tax amount. However, it should be noted that in the event that the taxpayer is convicted of tax evasion, this limit is not applicable.

In the event of infringements pertaining to the inadequate organisation of accounts and associated tax-relevant records or statements, the sanction imposed is a contravention fine.

The principle of proportionality in the application of tax penalties and associated measures is primarily anchored in the CJEU's ruling in the *Salomie and Oltean* case (C-183/14). This ruling established that national penalty regimes must adhere to the Union law requirement of proportionality, stipulating that sanctions cannot exceed the gravity of the infringement and the objectives pursued. The High Court of Cassation and Justice built upon this foundation in its Decision 86 of 10 December 2018 (published in the Official Gazette of Romania 104 of 11 February 2019). This decision addressed the domestic classification of tax sanctions. In this interpretative decision, the court determined that late payment penalties governed by Article 120 of the former Tax Procedure Code (O.G. 92/2003) are regarded as tax sanctions to which the proportionality principle applies. The Decision 86/2018 provided clarification regarding the scope of tax sanctions that are subject to proportionality control. It distinguished between compensatory sanctions (called interests) and punitive (late payment penalties), thereby establishing the conditions under which proportionality should be subjected to judicial review. The applicability of the *ne bis in idem* principle to tax sanctions depends on their classification under the autonomous standards of European human rights and EU law. Although the Tax Procedure Code contains no explicit *ne bis in idem* clause, the principle applies via Article 4 of Protocol No. 7 to the ECHR, incorporated into domestic law through Articles 11(1) and 20(2) of the Romanian Constitution, and through Article 50 of the EU Charter of Fundamental Rights. Romanian law does not establish a general statutory ceiling on the cumulative burden of tax penalties, interest, and surcharges, nor does it reserve such cumulative effects to the most serious infringements.

89 (S). Summary of relevant facts in 2025

Romanian legislation does not stipulate an automatic suspension of all exchanges of tax information with a requesting state in the event of a data breach. Nevertheless, Article 308(6)–(7) of the Tax Procedure Code authorises the competent authorities to suspend exchanges in instances where a security incident cannot be rectified in a timely and adequate manner, with the obligation to inform the European Commission and the Member State concerned.

94 (S). Summary of relevant facts in 2025

Article 282 of the Tax Procedure Code was modified by Government Ordinance 11/2025. The new provisions are in force starting 25 July 2025.

(1) The provisions of this article shall be supplemented by the provisions of Convention 90/436/EEC on the elimination of double taxation in connection with the adjustment of profits of associated enterprises, of the revised Code of Conduct for the effective implementation of the Convention on the elimination of double taxation in connection with the adjustment of profits of associated enterprises (2009/C322/01), as well as the conventions or agreements for the avoidance/elimination of double taxation concluded by Romania with other states.

(2) In Romania, the competent authority for conducting the mutual agreement procedure is the National Agency for Fiscal Administration (A.N.A.F.).

(3) For the purposes of this article, the following terms shall have the following meanings:

a) contentious issue - any matter giving rise to disputes arising from the interpretation and application of conventions or agreements for the avoidance/elimination of double taxation to which Romania is a party;

b) affected person - any natural or legal person with tax residence in Romania or in a state with which Romania has concluded a convention or agreement for the avoidance/elimination of double taxation and whose taxation is directly affected by a contentious issue.

(4) Based on the provisions of the convention or agreement for the avoidance/elimination of double taxation concluded by Romania with another state, when an affected person considers that the measures taken by one or both contracting states have or will result in taxation that is not in accordance with the provisions of that convention or agreement, regardless of domestic remedies, that person may submit their case concerning a contentious issue to the competent authority of either contracting state, if the convention or agreement provides for this possibility.

(5) If the provisions of the convention or agreement for the avoidance/elimination of double taxation concluded by Romania with another state do not provide for the possibility of addressing the competent authority of either contracting state, the affected person resident in Romania may request the A.N.A.F., regardless of domestic remedies, to initiate the mutual agreement procedure when they consider that the measures taken by one or both contracting states have or will result in taxation that is not in accordance with the provisions of the convention or agreement.

(6) If the provisions of the convention or agreement for the avoidance/elimination of double taxation concluded by Romania with another state do not provide for the possibility of addressing the competent authority of either of the contracting states and the A.N.A.F. considers

that the request of the affected person cannot be admitted because it does not contain the necessary information and documents or was not submitted within the deadline, the A.N.A.F. shall notify the competent authority of the state with which Romania has concluded a convention or agreement for the avoidance/elimination of double taxation of this fact or shall implement a bilateral consultation process allowing the competent authority of the other state to present its views on the subject of the mutual agreement procedure.

The admissibility of the request from the perspective of the necessary information and documents shall be analyzed by following the procedure provided for in Article 2833(6)-(9).

(7) The case concerning the disputed issue must be submitted by the affected person within three years or within the time limit provided for in the convention or agreement for the avoidance/elimination of double taxation, calculated from the date of communication of the tax administrative act or any other notification resulting in taxation that is not in accordance with the provisions of the convention or agreement for the avoidance/elimination of double taxation concluded by Romania with another state.

(8) If the convention or agreement for the avoidance/elimination of double taxation concluded by Romania with another state provides for a shorter period for submitting the case than the three-year period provided for in paragraph (7), this period shall be extended to three years.

(9) In order to avoid/eliminate double taxation that contravenes the convention or agreement, the A.N.A.F. shall take steps with the competent authority of the other state if the A.N.A.F. cannot resolve the case unilaterally.

(10) In carrying out the mutual agreement procedure, the A.N.A.F. shall participate in negotiations with the other competent authority with a view to avoiding/eliminating double taxation that contravenes the convention or agreement. In carrying out the negotiation activity, the team competent in resolving the mutual agreement procedure shall propose to the management of the institution a mandate regarding the negotiation options that may be accepted by Romania in the negotiation process with the other competent authority. The negotiation mandate may be revised or updated after the bilateral meetings, during which the substantive aspects of the case are analyzed in detail together with the other competent authority, taking into account the relevant facts and circumstances of the case.

(11) In the case of mutual agreement procedures in the field of transfer pricing, the mandate regarding the negotiation options shall be drawn up by considering all the transfer pricing methods referred to in Article 11(4)(a)-(f) of Law No. 227/2015 on the Fiscal Code, as subsequently amended and supplemented, and in accordance with the provisions of the Transfer Pricing Guidelines issued by the Organization for Economic Cooperation and Development for multinational companies and tax administrations, with subsequent amendments/modifications

and additions. Any change related to the choice of transfer pricing method or the manner of its application, compared to the situation that formed the basis for the adjustment of the affected person's profits, shall be substantiated in the drafting of the negotiation mandate or at the closure of the mutual agreement procedure.

(12) The legitimate result of the negotiation process and any adjustment or estimate of the affected person's tax result resulting from the negotiation process and in accordance with the mandate on negotiation options shall be considered the market value for the case covered by the mandate within the meaning of the provisions of Article 11(4) of Law No. 227/2015, as subsequently amended and supplemented. The mandate on negotiation options shall be approved by the president of the National Agency for Fiscal Administration (ANAF).

(13) If the A.N.A.F. has reached an agreement with the competent authority of the other contracting state on how to resolve the case presented, after obtaining the consent of the person concerned, the A.N.A.F. shall issue the resolution decision by order of the president of the A.N.A.F., which it shall immediately transmit to the latter. The settlement decision, including the settlement decision issued in accordance with the provisions of Article 2835, may amend or annul the administrative acts that gave rise to the mutual agreement procedure.

(14) If there is no administrative or judicial appeal pending regarding the administrative acts that led to the initiation of the amicable procedure, A.N.A.F. shall approve, by order of the president of A.N.A.F., the decision to settle the amicable procedure, provided that the affected person waives the right to bring any other administrative or judicial appeal relating to the administrative acts that were the basis for initiating the amicable procedure.

(15) If other appeals are pending regarding the administrative acts that were the basis for initiating the amicable procedure, the decision to settle the amicable procedure, approved by order of the president of the National Agency for Fiscal Administration (ANAF), shall become binding and enforceable only after the affected person has submitted evidence to ANAF that measures have been taken to conclude them with regard to the outcome of the negotiation. Such evidence must be submitted within a maximum of 60 days from the date on which the decision was communicated to the person concerned.

(16) The implementation of the outcome of the negotiations shall be carried out by order of the president of the National Agency for Fiscal Administration, independently of any national provisions relating to the statute of limitations or the findings of the tax authority arising from other tax administrative acts that formed the basis of the dispute.

(17) If the A.N.A.F. and the competent authority of the other contracting state have not reached an agreement on how to resolve the case presented, the A.N.A.F. shall notify the person concerned thereof, indicating the factual and legal reasons why no agreement has been reached.

(18) If no agreement can be reached on how to resolve the case within the specified time limit, in the case of Convention 90/436/EEC and Council Directive (EU) 2017/1852 of October 10, 2017, on tax dispute resolution mechanisms in the European Union, at the request of the person concerned, A.N.A.F. is obliged to initiate arbitration proceedings, subject to the agreement of the other state.

(19) A.N.A.F. shall conduct the arbitration procedure under the conditions of Article 2836 and shall implement the result of the arbitration procedure by means of a settlement decision, under the conditions of Article 28315, without the consent of the affected person being necessary.

(20) When a convention or agreement for the avoidance/elimination of double taxation concluded by Romania with another state does not provide for the corresponding adjustment of the tax base in the event that an adjustment of the profits of an enterprise has been made in that state, the competent authority in Romania shall endeavor to resolve cases where such an adjustment has been made in the other state through the mutual agreement procedure.

(21) The National Agency for Fiscal Administration (A.N.A.F.) shall also carry out the mutual agreement procedure if the competent authority of the state with which Romania has concluded a convention or agreement for the avoidance/elimination of double taxation so requests.

(22) If a final decision on the case subject to the mutual agreement procedure has been issued by the competent court in Romania before the A.N.A.F. and the competent authority of the other state have reached an agreement on the case, the A.N.A.F. shall notify the other competent authority of the final decision of the court, the procedure being terminated on the date of notification.

(23) The manner in which the mutual agreement procedure is conducted shall be approved by order of the president of the A.N.A.F.

(24) The provisions of paragraphs (4) and (6) shall apply to requests submitted from the date on which the provisions of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, opened for signature and signed by Romania in Paris on June 7, 2017, ratified by Law No. 5/2022, or after that date for conventions or agreements to avoid/eliminate double taxation concluded by Romania with other states, which provide for the possibility for an affected person to present their case to the competent authority of any of the contracting states.