



# **ENSURING ACCESS TO DIGITAL SERVICES FOR NON-RESIDENT TAXPAYERS**



# NAFA'S MISSION

Our mission is to be a modern and efficient tax administration that contributes to our country's economic development and the well-being of our citizens

## OUR VISION

A trusted and innovative administration that leverages the value of people and technology to provide the community with new and tailored services. It uses a risk-based approach to identify tax non-compliance risks and optimize the level of voluntary compliance, thereby preventing and combating tax fraud and evasion.

# NAFA'S PURPOSE

1

Ensuring fairness and transparency in our engagement with taxpayers and the community

2

Promoting voluntary compliance and taking action when tax obligations are not met, in order to ensure a fair economic environment

3

Securing the necessary budgetary/financial resources for optimal operation.

Among the responsibilities of the National Agency for Fiscal Administration (NAFA) is the development, implementation, and provision of specific services for taxpayers.

### WE STRIVE TO

pay special attention to developing services for taxpayers that allow them to easily fulfill their tax filing and payment obligations

In this regard, NAFA has developed a series of electronic services and specific functionalities over time. The most relevant of these is the **Virtual Private Space (VPS)** service, which ensures two-way communication between taxpayers and the tax administration.

To use the VPS, taxpayers are identified electronically using:

**Qualified certificates** for legal entities, associations, and other entities without legal personality, as well as for individuals who practice a liberal profession or independently carry out an economic activity.

**Qualified certificates or NPOTP**  
(username, password, and one-time passwords) for individuals.





The Agency makes the „Virtual Private Space” service available to taxpayers for:

- filing tax returns;
- making payments;
- requesting documents;
- obtaining information about their own fiscal situation.

Through VPS Service, the tax agency provides sensitive information to taxpayers (subject to tax secrecy).



# COMMUNICATION BETWEEN TAX ADMINISTRATION AND TAX PAYERS

Under domestic law, communication between taxpayers and the tax administration via the VPS service is mandatory for legal entities, associations, and other entities without legal personality, as well as for individuals engaged in a liberal profession or an independent economic activity.

For individuals, communication via VPS between taxpayers and the tax administration it is optional.

In the case of using VPS, no other method of communication between taxpayers and the tax administration is used.





# OPPORTUNITY AND CHALLENGES



# EU REGULATION

At the European Union level, the common basis for secure electronic interactions between citizens, businesses, and public authorities is Regulation (EU) No 910/2014 of the European Parliament and of the Council of 23 July 2014 on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC.

Art 6 from Regulation stipulate that when an electronic identification using an electronic identification means and authentication is required under national law or by administrative practice to access a service provided by a public sector body online in one Member State, the electronic identification means issued in another Member State shall be recognised in the first Member State for the purposes of cross-border authentication for that service online, provided that certain conditions should be met.



# EU REGULATION

Art 14 from Regulation stipulate that Trust services provided by trust service providers established in a third country shall be recognised as legally equivalent to qualified trust services provided by qualified trust service providers established in the Union where the trust services originating from the third country are recognised under an agreement concluded between the Union and the third country in question or an international organisation in accordance with Article 218 TFEU. L 257/92 Official Journal of the European Union 28.8.2014 EN 2.





# EU REGULATION

Agreements referred to in paragraph 1 of article 14 shall ensure, in particular, that:

- (a) the requirements applicable to qualified trust service providers established in the Union and the qualified trust services they provide are met by the trust service providers in the third country or international organisations with which the agreement is concluded, and by the trust services they provide;
- (b) the qualified trust services provided by qualified trust service providers established in the Union are recognised as legally equivalent to trust services provided by trust service providers in the third country or international organisation with which the agreement is concluded.



# INTERNATIONAL PRACTICES

In order to identify procedural solutions based on international best practices, NAFA requested information from IOTA member states regarding the issuance of documents more specifically: certificate of tax residence in order to apply the Convention/Agreement for the avoidance of double taxation and certificate attesting the tax paid.



# OPEN FOR DISCUSSION

- Registration of non-resident taxpayers for the use of electronic services;
- Identification;
- Authorization access;
- Verification/validation of electronic documents issued in non-EU states;
- Verification/validation of electronic documents by different means including QR code.





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# THANK YOU!

RODICA DUȚĂ  
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