

Establishing Tax Residency and applying DTAC`s in digital age

Opportunities & Challenges



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.



What we do in order to ensure voluntary tax compliance?

ANAF is developing and implementing services for taxpayers that allow them to easily fulfill their tax duties and pay taxes to the state budget.

www.anaf.ro

Implementing e-services

The most important e-service is the Virtual Private Space (VPS).

- VPS ensures two-way communication between taxpayers and the tax administration;
- VPS has more than 3,7 million users (individuals and companies)

Serving our taxpayers

To use the VPS, users 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.

COMMUNICATION BETWEEN TAX ADMINISTRATION AND TAX PAYERS



Under domestic law, communication between taxpayers and the tax administration via the VPS service is mandatory for:

1. Legal entities & associations, and other similar entities
2. Individuals with a liberal profession (lawyer, doctor etc.) or an independent economic activity (carpenter, plumber etc.)



For individuals (natural persons), communication via VPS is optional.



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



SPV

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



ANAF
Agenția Națională de Administrare Fiscală

The Agency makes the VPS service available to taxpayers on NAFA's portal www.anaf.ro

01

filing tax returns;

02

making payments;

03

requesting documents;

04

obtaining information about their own fiscal situation.

Digitalizing tax residency

In Romania, the Tax Residence Certificate/Tax Payment Certificate is issued based on an application (form) submitted by taxpayer to the fiscal administration. Applications can be filled using the assistance software, provided free of charge by NAFA.

Individuals can submit their applications either in physical format at tax office, by poste mail, or electronically via:

- Virtual Private Space (VPS)
- www.e-guvernare.ro

Legal entities are submitting the application for Tax Residence Certificate/Tax Payment Certificate electronically via:

- Virtual Private Space (VPS)
- www.e-guvernare.ro

2 0 2 5

**CERERE
APPLICATION**

**pentru eliberarea certificatului de rezidență fiscală
for the issuance of the certificate of tax residence**

**privind aplicarea Convenției/Acordului de evitare a dublei impuneri
in order to apply the Convention/Agreement for the avoidance of double taxation**

dintre România și pentru persoane fizice rezidente in Romania
*between Romania and (denumirea statului cu care România are încheiată/încheiat convenție/acord)
(name of the State that has a Convention/Agreement concluded with Romania)*

Subsemnatul , rezident în România cu domiciliul fiscal în ,
*The undersigned (localitatea) city , resident in Romania with the fiscal domicile located in ,
sectorul /judetul (sector/county)*

adresa
address

Posesor al: buletinului cartii de identitate pasaportului permisului de munca certificatului de nastere
Owner of: identity card ID passport work permit birth certificate

Seria / numărul unuia dintre documentele menționate seria nr.
Series / number of one of the mentioned documents series no.

eliberat(ă) de la data de
issued by on

și având codul numeric personal/numărul de identificare fiscală
and having the personal identification number/tax identification number

solicit, în baza art. 7 coroborat cu art.230 din Codul fiscal eliberarea certificatului de rezidență fiscală pe anul/perioada
I hereby request, based on art. 7 and on article 230 of the Fiscal Code, the issuance of the certificate of tax residence for the year/period

-

în vederea aplicării prevederilor Convenției/Acordului de evitare a dublei impuneri dintre România și
in order to apply the provisions of the Convention/Agreement for the avoidance of double taxation between Romania and

Digitalizing tax residency

NAFA is communicating electronically the issued Tax residence certificate/the Tax Payment Certificate on users VPS account.

If a taxpayer doesn't have a VPS account the certificate will be communicate via poste mail or in person at the tax office.

The electronic certificates communicated by NAFA to taxpayers through VPS are signed by the tax administration with qualified digital certificate.

Adresa: _____
Address
E-mail: _____
E-mail address
Nr. și data eliberării
No and date of issuance
_____/_____/_____

**CERTIFICAT
CERTIFICATE**
de rezidență fiscală privind aplicarea Convenției/Acordului de evitare a dublei impuneri
of tax residence in order to apply the Convention/Agreement for the avoidance of double taxation

dintre România și (2) _____
between Romania and _____

pentru persoane fizice rezidente în România
for individuals resident in Romania

Organul fiscal (1) _____
The tax authority

în baza Cererii înregistrate cu nr. și data _____ / _____
based on the application registered with no

și a documentelor anexate la cerere, atestă că domnul/doamna (3) _____
and the documents enclosed to the application, hereby certifies that Mr./Mrs.

cu domiciliul fiscal în localitatea _____
with the fiscal domicile located in

adresa _____, sectorul/județul _____
address _____ sector/county

și având codul numeric personal/numărul de identificare fiscală _____
and having the personal identification number/tax identification number

este rezident(ă) în România și îi sunt aplicabile prevederile Convenției/Acordului de evitare a dublei impuneri dintre România
is resident in Romania and he/she is subject to the provisions of the Convention/Agreement for the avoidance of double taxation between Romania

și (2) _____
and _____



Digitalizing tax residency

The individuals who arrive in Romania and have a stay in Romania for a period or several periods which totally exceed 183 days, during any period of 12 consecutive months, which ends in the calendar year concerned, have the obligation to complete the form “Set of questions for determining the fiscal residence of the individual on the arrival in Romania”.

The questionnaire can be downloaded from NAFA’s portal and can be submitted to tax office, personally or by empowered person or it can be sent by post office, with acknowledgment of receipt.

Also the completed questionnaires can be submitted through the portal www.e-guvernare.ro or through the VPS services.

Tax administration is taking into account:

- the provisions of the Convention for avoidance of double taxation or the Fiscal Code as applicable, the form (set of questions) submitted;
- the certificate of fiscal residence issued by the foreign fiscal authority or another document (issued by another authority than the fiscal one), as applicable and any other relevant documents;

analyze the residence and within 30 days from the submission of questionnaire, notifies the individual if he/she has a full fiscal obligation in Romania or will be taxed only for the income obtained in Romania.



GUIDELINES FOR FISCAL RESIDENCE OF INDIVIDUALS

2025



www.anaf.ro

Digitalizing tax residency

The individuals resident in Romania, and the non-resident individuals who had the obligation to fill in the form "Set of questions for determining the fiscal residence of the individual on the arrival in Romania", who leave the country for a period or more periods of stay abroad which totally exceed 183 days, during any interval of 12 consecutive months, have the obligation to fill in the form "Set of questions for determining the fiscal residence of the individual when leaving Romania".

The completed questionnaires can be submitted through the portal www.e-guvernare.ro or through the VPS services.

Anul fiscal
Fiscal Year

2 0 2 5

Chestionar pentru stabilirea rezidenței fiscale a persoanei fizice la sosirea în România Set of questions for determining the fiscal residence of the individual on the arrival in Romania

A. Date de identificare ale persoanei fizice care sosește în România Identification data of the individual arriving in Romania

Nume și prenume Name and surname	<input type="text"/>
Data nașterii (zz.ll.aaaa) Date of birth (dd/mm/yyyy)	<input type="text"/>
Cod Numeric Personal (din statul străin) Personal identification number (of the foreign state)	<input type="text"/>
Cod Numeric Personal (emis de autoritatea română) sau / Număr de identificare fiscală (emis de autoritatea română) Personal identification number (given by the Romanian authority) or/ Tax identification number (given by the Romanian authority)	<input type="text"/>

AGENȚIA NAȚIONALĂ DE ADMINISTRARE FISCALĂ
National Agency for Tax Administration
Adresa: _____
Address
E-mail: _____

*) Număr de înregistrare ca operator de date
cu caracter personal: _____
Registration number as personal data operator:

NOTIFICARE NOTIFICATION

privind îndeplinirea condițiilor de rezidență potrivit prevederilor art. 7 și art. 59
regarding the fulfillment of the residence conditions according to the provisions of Article 7 and Article 59
din Codul fiscal sau ale Convenției de evitare a dublei impuneri încheiate între România și _____
on the Fiscal Code or the Convention for the avoidance of double taxation concluded between Romania and
de către persoana fizică plecată din România pentru o perioadă mai mare de 183 de zile
by individuals leaving Romania and which are going to stay abroad for more than 183 days

Către: Nume și prenume _____, Cetățenie/Naționalitate _____
To Name and surname Citizenship/Nationality

Cod Numeric Personal/Număr de Identificare Fiscală (emis de autoritatea română) _____
Personal/Tax identification number (given by the Romanian authority)

Adresa de corespondență:
Address of correspondence



www.anaf.ro

Verifying the documents issued by NAFA

On NAFA's portal, taxpayers have the possibility to verify the authenticity and integrity of the electronic documents issued and communicated through VPS service, such as:

- Income certificate, Certificate of tax residence in order to apply the DATC's
- Certificate attesting the tax paid in Romania
- Certificate attesting the activity carried on in Romania by the permanent establishment / designated permanent establishment of a foreign legal person; etc.

Verification of electronic documents issued in the Virtual Private Space service

Enter the identification data of the document to be verified :

Document registration number :

Personal identification number or tax identification code:

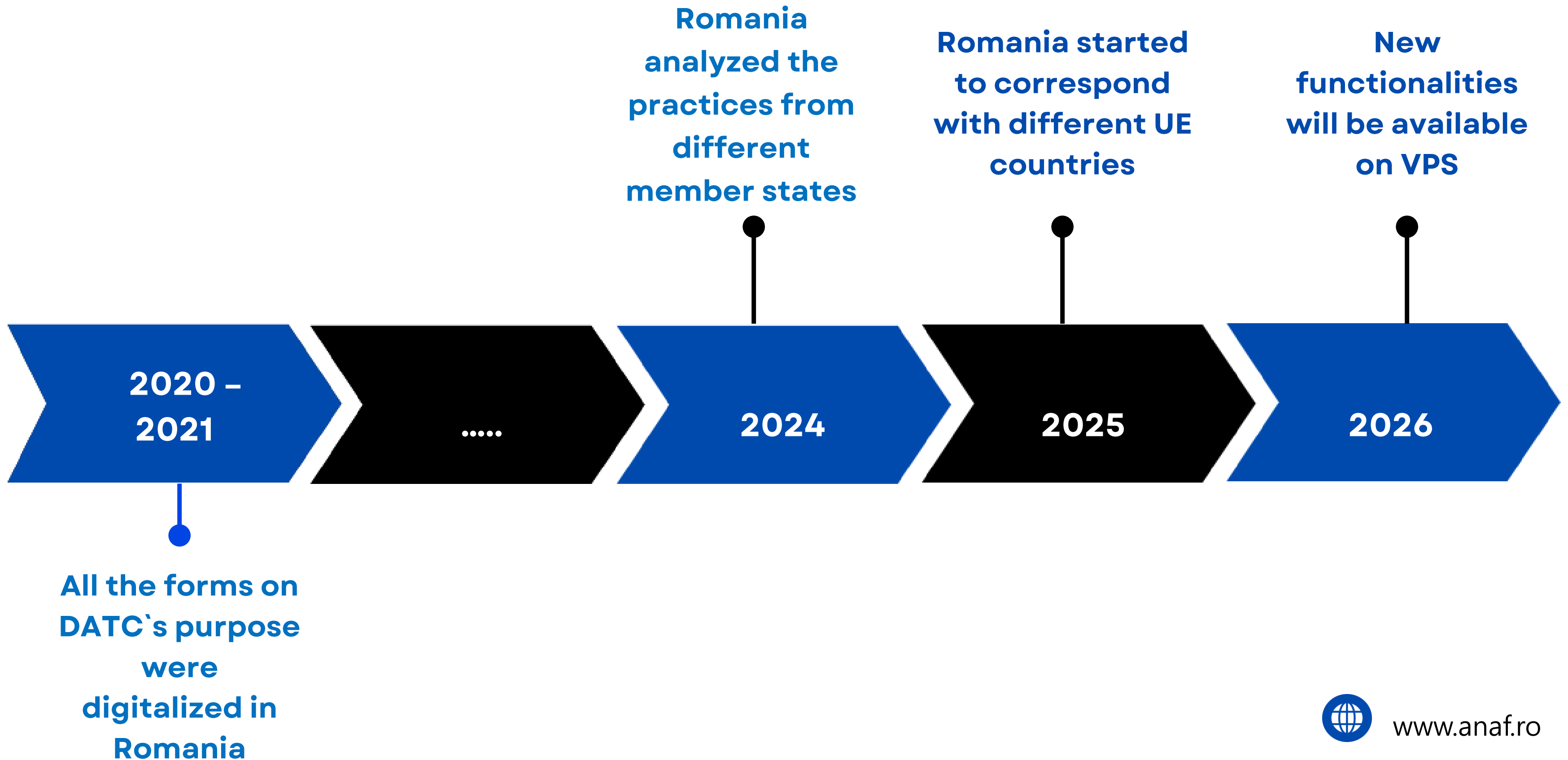
Validation code:

(Fill in this field with the numbers and letters shown in the image below)



Obtain document





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 recognized 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 recognized 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 recognized under an agreement concluded between the Union and the third country in question or an international organization in accordance with Article 218 TFEU. L 257/92 Official Journal of the European Union 28.8.2014 EN 2.

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 organizations 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 recognized as legally equivalent to trust services provided by trust service providers in the third country or international organization with which the agreement is concluded.

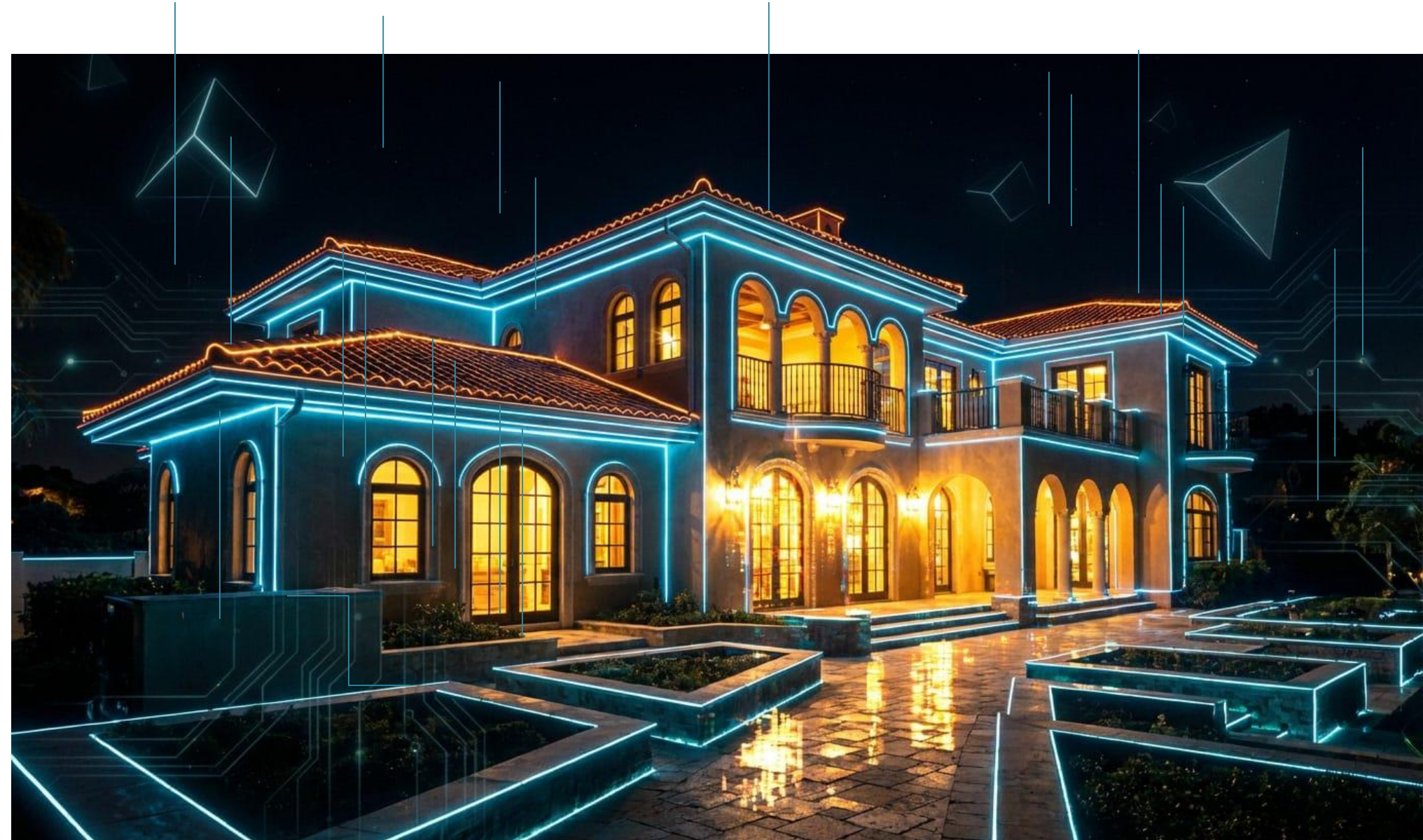
- Some countries are issuing electronically the Tax Residence Certificate/the Tax Payment Certificate, the certificates are signed electronically with a digital certificate or NOT;
- Some countries developed different webapps, electronic tools (including QR) in order to verify the authenticity of the tax residence certificate;
- Some countries are still issuing the tax residence certificate on paper and still sign the documents in pen (holograph);
- Taxpayers complain about different treatment in different countries;
- There is not an unique approach regarding the certificates issued on DATC's purpose;
- FASTER directive is the only initiatives on UE level regarding the tax certificate but is not covering all the documents issued on DATC's purpose;

TAX RESIDENCE IN DIGITAL AGE

TAXPAYER behavior and expectations

1. People are crossing borders, they are comparing taxes, services, revenues and countries
2. People have expectation, they ask, claim and demand better services from their home country
3. When changing countries they need to comply to new legislation and fulfill tax obligations
4. They ask again, they compare, they judge us

and all the above influence the compliance behavior.



TAX RESIDENCE IN DIGITAL AGE

Tax administration

1. Needs to change, to understand and innovate
2. Must change their legislation to adapt to the new state of play
3. Documents need to digitalize and to become just exchange of data between tax administrations
4. Exchanging historical data should to be the past, real time reporting is a real asset

All the above because the reality is that taxpayers are already in the Digital Age so let's adapt and innovate!

Let's join them!



THANK YOU

FOR YOUR ATTENTION

MIHAELA DRAGULIN
Head of Unit
General Directorate for Taxpayers Assistance and Services
National Agency for Fiscal Administration, ROMANIA

IOTA, December 2025

