PROVIDING GUIDANCE AND ASSISTANCE TO TAXPAYERS BY THE TAX ADMINISTRATION

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Abstract: *The taxpayer guidance and assistance activity aims at one of the central objectives of the tax administration, namely the unitary and non-discriminatory application of tax legislation and tax procedures, it being absolutely necessary to have a "single channel of communication" to ensure guidance so as to ensure fair treatment for all taxpayers. The taxpayer assistance activity has as its object of activity the provision of timely answers to the problems arising in the application of tax legislation and administration procedures faced by taxpayers and tax authorities, ensuring access of all tax authorities to the tax solutions offered, guidance and coordination of taxpayer guidance and assistance structures within the territorial tax units. In order to ensure taxpayer guidance, press releases and information materials for taxpayers (leaflets, guides, etc.) are developed, in relation to tax regulations, their tax obligations, as well as in relation to any other information that may be of assistance to them. By providing clear, accessible and up-to-date information, the tax administration contributes to creating a predictable and transparent tax environment, facilitating the interaction between taxpayers and authorities. This activity involves various means of communication, such as explanatory guides, online services, telephone help desks and direct advice at tax administration counters.The main purpose of tax assistance is to help taxpayers understand and comply with tax regulations, reducing the risk of errors and penalties. An effective tax administration must adopt a proactive approach, providing quick and effective solutions to the problems faced by taxpayers. Through the appropriate application of taxpayer guidance and assistance, the aim is to adapt to the requirements of beneficiaries, so that tax obligations are fulfilled more easily and under optimal conditions, thus contributing to improving voluntary compliance and increasing the volume of budget revenues.*
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1. The objectives of the tax administration in terms of taxpayer assistance

The objectives of the tax administration in terms of taxpayer assistance are of particular importance for guaranteeing a functional, transparent and efficient tax system. These objectives are intended to support taxpayers in fulfilling their tax obligations correctly and on time, while ensuring compliance with tax legislation in a fair manner.

The main objectives of the tax administration in terms of taxpayer assistance are the following:

1. Promoting voluntary compliance of taxpayers by:

• Encouraging taxpayers to fulfil their tax obligations on their own initiative, without the need for coercive measures.

• Providing clear, accessible and easy-to-understand information on tax legislation, procedures and payment deadlines, as well as by ensuring constant support in the use of electronic platforms (e.g. Virtual Private Space (VPS)).

2. Reducing tax errors and misunderstandings by providing detailed guidance on the correct completion of tax forms and by clarifying tax procedures through various channels (telephone, email, SPV, counter).

3. Ensuring easy access to tax information by:

• Guaranteeing taxpayers' quick and easy access to the information necessary to fulfill their tax obligations.

• Developing and maintaining online platforms, providing technical support and distributing information materials (brochures, guides).

4. Reducing bureaucracy and interaction time with the tax administration by:

• Simplifying administrative processes to reduce taxpayers' time and effort.

• Digitizing tax services, so that taxpayers can file declarations, request information and obtain tax documents through online platforms, without having to go to the counter.

5. Supporting taxpayers in achieving correct tax compliance by:

• Providing proactive assistance to taxpayers who are having difficulty meeting their tax obligations.

• Providing help by phone, email, in person at tax administration counters or through SPV, to resolve any questions related to tax obligations or procedures.

6. Establishing a relationship of trust between the tax administration and taxpayers by:

• Creating a climate of transparency, openness and fairness, so that taxpayers have confidence in the tax system.

• Applying fair treatment to all taxpayers, respecting the principles of transparency and data confidentiality, as well as ensuring a prompt and professional service.

7. Training and educating taxpayers on tax obligations by:

• Increasing the level of tax knowledge and awareness among taxpayers.

• Organizing information campaigns, seminars and training sessions for taxpayers, to educate them on tax rights and obligations, the correct methods of completing tax returns and new tax regulations.

8. Encouraging the use of electronic platforms by:

• Promoting the use of electronic means for filing tax returns and making payments, in order to increase the efficiency of the tax process.

• Providing technical support for the use of the Virtual Private Space (VPS) platform, offering guides and tutorials and encouraging taxpayers to use online services, which are faster and more secure.

9. Continuous monitoring and evaluation of assistance services provided to taxpayers by:

• Ensuring constant improvement of the quality of tax services provided.

• By collecting feedback from taxpayers, analyzing it and implementing measures to improve services and internal processes within the tax administration.

10. Reducing the risks of tax evasion by:

• Preventing and combating tax evasion by providing accurate and complete information to taxpayers.

• Providing clear information on tax obligations and applicable penalties, through transparency in the tax collection process and by identifying and correcting errors and omissions in submitted tax returns.

These objectives are fundamental to creating an efficient and functional tax system that supports taxpayers and ensures a stable economic environment. By achieving these objectives, tax authorities can contribute to more accurate tax collection and increased voluntary compliance by taxpayers.

➢ *Basic principles of taxpayer assistance*

Adherence to the basic principles of taxpayer assistance contributes to ensuring a transparent, fair and efficient tax system that helps taxpayers meet their tax obligations. These principles are based on transparency, accessibility and fairness and are implemented by tax authorities in their relations with taxpayers. The main pillars of tax assistance:

1. *Transparency*

The tax administration must provide clear and accessible information about tax legislation, tax declaration and payment procedures, payment terms, taxpayers' rights and obligations.

All legislative and tax changes must be communicated effectively and in a timely manner to taxpayers, so that they can comply with legal deadlines and requirements.

2. Accessibility

Assistance must be easily accessible to all taxpayers, regardless of the way they choose to interact with the tax authorities (telephone, email, website, physical counter, Virtual Private Space, etc.).

All tax information must be available in a simple, clear form and in Romanian, and tax authorities must ensure its availability and accessibility for all categories of taxpayers.

3. Confidentiality and protection of personal data

Tax authorities must respect the right of taxpayers to confidentiality regarding their tax and personal data. All information communicated and stored must be protected in accordance with the legislation in force on the protection of personal data.

4. Fairness and impartiality

Tax assistance must be provided in an objective and impartial manner, without discrimination, and tax authorities must treat all taxpayers fairly.

Tax inspectors must provide precise answers in accordance with the legislation, avoiding subjective interpretations.

5. Professionalism

Tax administration employees must be well-trained, competent and constantly update their knowledge in the field of taxation in order to provide accurate and useful information.

6. Proactivity

Assistance must be provided not only in response to taxpayers' questions, but also proactively, by informing them about legislative changes and new tax obligations that may affect their activity.

For example, the tax administration can send notifications to taxpayers regarding payment deadlines, updating tax information or correcting errors in filling out declarations.

7. Simplification of procedures

The tax administration must ensure tax procedures that are as simple and clear as possible, in order to reduce administrative barriers and encourage voluntary compliance.

Tax authorities must also provide tools and solutions that facilitate the filing of declarations, making payments and correcting any errors.

8. Providing facilities and support

Taxpayers should have access to solutions such as installments, payment deferrals, refunds, to encourage tax compliance and to support people in financial difficulties.

9. Openness to dialogue

The tax administration must be open to dialogue with taxpayers, listen to their suggestions and complaints and respond promptly and efficiently to their requests.

10. Efficiency

Tax assistance must be fast and efficient, without undue delays, and the solutions offered must be immediately applicable, in order to support taxpayers in fulfilling their obligations in a simple and efficient manner.

These principles are fundamental for building an efficient and trust-based tax system, which supports taxpayers and guarantees compliance with the law in a fair and equitable manner.

2. Guidance and assistance provided to taxpayers

- *Guidance and assistance provided to taxpayers directly at the headquarters of the tax authority*

Guidance and assistance provided to taxpayers directly at the headquarters of the tax authority involves a series of essential activities to support them in fulfilling their tax obligations. This activity is carried out by inspectors with duties in guiding and assisting taxpayers by:

• Providing personalized information to taxpayers by explaining the tax legislation applicable to each taxpayer according to their specific situation.

• Assistance in completing tax forms by providing help in correctly completing tax returns, refund requests, appeals or other tax documents.

• Guidance in using online services by supporting taxpayers in creating an account in the Virtual Private Space (SPV), using the tax administration's digital platforms and submitting documents electronically.

• Clarifying tax obligations by explaining payment deadlines, declaration methods and the consequences of non-compliance with tax obligations.

• Issuing tax documents at the taxpayer's request, respectively issuing tax certificates, certificates or other documents necessary for various procedures.

• Managing requests and complaints by ensuring the registration and resolution of petitions, appeals and other requests addressed to the tax administration.

• Providing information on tax facilities, providing details on debt deferrals, tax amnesties or other forms of support for taxpayers.

• Organizing meetings with tax inspectors to clarify complex issues.

These services are very important for taxpayers, as they are supported in their relationship with the tax administration and also contribute to ensuring voluntary compliance with tax obligations.

- *Guidance and assistance provided to taxpayers in written format*

Guidance and assistance provided to taxpayers in written format (on paper) involves several activities carried out by the tax administration to support taxpayers in fulfilling their tax obligations. Taxpayers can address written requests to the tax administration to clarify tax issues, and the tax administration responds within the legally established deadline.

At the request of taxpayers, the tax authority can issue various official documents, such as tax attestation certificates, certificates or other necessary documents. Taxpayers may receive tax assessments, notices of outstanding tax obligations or other official communications in hard copy. The tax administration may provide guides, brochures, leaflets and other useful documents in hard copy to assist taxpayers in understanding their obligations. Taxpayers may submit written requests and receive physical responses at the tax office. If a taxpayer sends requests or declarations in hard copy, the tax administration may provide a registration number and an official confirmation.

- *Guidance and assistance to taxpayers by e-mail*

Guidance and assistance provided to taxpayers via e-mail is an important service provided by the tax administration to facilitate access to tax information. Taxpayers can send questions related to tax obligations, income declaration, payment deadlines, tax facilities, etc.

Inspectors can provide assistance in completing tax returns by providing clarifications on the correct way to complete tax forms and submit them. Taxpayers receive information on tax registration, filing declarations, VAT refunds, requests for tax certificates, etc. The tax administration also provides information materials such as guides, brochures and other useful documents for taxpayers.

- *Procedure for contacting the tax administration via e-mail*

For requests related to their personal tax situation, taxpayers are encouraged to use the Virtual Private Space (VPS) to receive personalized answers.

Guidance and assistance provided to taxpayers through the Virtual Private Space (VPS) is an electronic service offered by the tax administration, which allows taxpayers to access tax information and communicate online with the tax administration.

Services offered through the VPS

1. Filing tax returns – taxpayers can file various tax returns online.
2. Obtaining tax information – access to their own tax situation, payment obligations, tax filing history.
3. Receiving and sending tax documents – taxpayers can electronically receive tax decisions, notifications, summonses, requests for clarification and can send responses.
4. Issuing tax certificates – obtaining the tax attestation certificate or other official documents.
5. Requesting and managing tax facilities – submitting applications for debt installments, compensations, tax refunds or taxes.
6. Personalized assistance and guidance – taxpayers can ask questions and receive answers from the tax administration directly in their SPV account.
7. Scheduling at tax administration counters – the ability to request an appointment for interactions at the tax administration headquarters.
8. Accessing the history of interactions with the tax administration – viewing declarations and documents submitted in the past.

This service reduces the time spent at the counter and offers taxpayers a simple and fast way to interact with the tax administration.

- *Guidance and assistance provided to taxpayers by phone*

Guidance and assistance provided to taxpayers by phone is a service provided by the tax administration to facilitate quick access to tax information.

Services offered through SPV

1. Filing tax returns – taxpayers can file various tax returns online.
2. Obtaining tax information – access to their own tax situation, payment obligations, tax filing history.
3. Receiving and sending tax documents – taxpayers can electronically receive tax decisions, notifications, summonses, requests for clarification and can send responses.
4. Issuing tax certificates – obtaining the tax attestation certificate or other official documents.
5. Requesting and managing tax facilities – submitting applications for debt installments, compensations, tax refunds or taxes.
6. Personalized assistance and guidance – taxpayers can ask questions and receive answers from the tax administration directly in their SPV account.
7. Scheduling at tax administration counters – the possibility of requesting an appointment for interactions at the tax administration headquarters.
8. Accessing the history of interactions with the tax administration – viewing declarations and documents submitted in the past.

This service reduces the time spent at the counter and offers taxpayers a simple and fast way to interact with the tax administration.

- *Guidance and assistance provided to taxpayers by telephone*

Guidance and assistance provided to taxpayers by telephone is a service provided by the tax administration to facilitate quick access to tax information.

Services provided by telephone

1. General information on tax legislation – explanation of tax obligations, payment deadlines, tax facilities, etc.
2. Assistance in completing tax returns – guidance on how to complete and submit returns.
3. Information on payments and tax debts – verification of tax obligations and payment methods.
4. Technical support for using tax administration platforms – help in accessing the Virtual Private Space (VPS) and other electronic services.
5. Guidance on filing documents – explanations on how to submit declarations and applications to the tax administration.
6. Informing taxpayers about tax facilities – explanations regarding debt installments, tax amnesties, etc.

The tax administration can also provide telephone assistance through regional centers, each county administration having its own contact number.

In the case of more complex requests, taxpayers can be guided to send written requests via SPV or e-mail.

Guidance and assistance provided to taxpayers is a proactive activity carried out by the tax administration, through which it provides taxpayers with information and support.

The tax administration plays an essential role in the functioning of an efficient and fair tax system, having the responsibility to collect taxes and duties, but also to support taxpayers in fulfilling their tax obligations. In this context, ensuring assistance and guidance to taxpayers becomes a fundamental element for increasing voluntary compliance and reducing tax evasion.

Providing assistance and guidance to taxpayers by the tax administration is essential for strengthening trust in the tax system and improving the degree of voluntary compliance, thus contributing to the development of a fair and sustainable tax system.

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