

**ROMANIA: ASSISTANCE TO THE MINISTRY OF PUBLIC FINANCE FOR A BETTER SOLUTION FOR PROVIDING CLARIFICATIONS, INTERPRETATIONS, AND RULINGS ON TAX ISSUES**

**Key Dates:**

**Approved:** May 23, 2013

**Completed:** December 22, 2014

**Duration:** 19 months

**Value:** RON 1.41 million (US\$0.4 million)

**Key Partner:** Romanian Ministry of Public Finance (MoPF)

**Objectives:** The aim is to develop a unified and transparent set of procedures for issuing clarifications, interpretations, and rulings on tax issues based on requests from taxpayers or the National Agency for Fiscal Administration (NAFA) and the General Directorates of County Public Finance and of Bucharest (GDPFs). It includes the following:

- Participation in the opening conference of the project;
- Comparative review of the legislative and procedural framework in at least five member states of the EU (including France and the Netherlands) with respect to issuing clarifications, interpretations, and rulings on tax issues, with a focus on drawing the line between the prerogatives of the tax policy function and those of the tax administration;
- Assessment of the system for issuing clarifications, interpretations, and rulings on tax issues;
- Development of technical and functional specifications for information and communication technology (ICT) to support the taxonomy of an integrated database for all clarifications, interpretations, and rulings on tax matters issued by the MoPF, National Agency for Fiscal Administration, and GDPFs, which will unify the existing ICT systems to contribute to a unified fiscal doctrine;
- Training plan and sessions for the dissemination of system procedures.