

TAX POST – AN ALTERNATIVE METHOD TO VERIFY THE TAXPAYER'S VOLUNTARY COMPLIANCE WITH THE LEGAL FRAMEWORK

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Abstract: *Every taxpayer must be aware of their rights, obligations and consequences that will result from non-compliance with applicable tax legislation. It is important for the taxpayer to understand his tax burdens, to be aware of the importance of correctly declaring and paying in full the taxes and duties due to the National Public Budget so that the state, in turn, can provide quality services to citizens.*

In the tax system, an important role belongs to the tax administration and its mechanisms, starting from the fact that these components ensure the collection of financial resources from civil society, the techniques and attitude in the collection process having a major importance in this process.

Key words: Voluntary compliance, tax post, tax audit, forced tax compliance, electronic tax post

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Every taxpayer must be aware of their rights, obligations, and the consequences that will result from non-compliance with the tax legislation in force. It is important for taxpayers to understand their tax duties, to be aware of the importance of correctly declaring and paying in full the taxes and duties due to the National Public Budget so that the State, in turn, can provide citizens with quality services.

The government system, the tax system and its constituent parts have an important role to play in the proper functioning of the general government processes. On the one hand, it ensures the collection of necessary funds not only to cover the current needs of the functioning of the government bureaucratic apparatus, but also for general economic development by financing capital investments and developing quality services for the population and the business environment. On the other hand, the 'severity' and non-transparency of tax legislation and administration lead to a growing lack of confidence on the part of taxpayers and civil society as a whole in the ability of governments to manage the money entrusted to them effectively, creating invisible barriers between governments and the main stakeholders - citizens and the business community.

In the tax system, an important role is played by the tax administration and its mechanisms, starting from the fact that through these components is ensured the collection of financial resources from civil society, the techniques and attitude in the collection process having a major importance in this process.

The topicality of the issue stems from the importance of functional tax administration with internationally comparable performance for both citizens and the business environment, in order to respect their rights and economic interests, given that such a system would ensure the collection of resources necessary for sustainable development, which will increase the confidence of the population and the business environment in the policies and actions of tax administration bodies.

An analysis of the situation in the research area shows that the field of tax research has been less attractive to domestic practitioners, with more emphasis on general tax policy regulations and less on tax administration issues, and that tax administration regulations have been largely fragmented without a general assessment, which is also confirmed by the lack of a normative act, the Code, which would cover the entire tax procedure. The lack of a systemic approach to this issue is becoming more visible in multiple court proceedings.

The tax administration provides an additional method of verifying economic agents in terms of compliance with tax legislation and the correct reporting of income and data reflected in the mandatory reports. This procedure is called - Post Tax.

The right to set up tax posts as provided for in Article 133 para. (2) point 13) shall be the responsibility of the State Tax Service. At the same time, the procedure for the establishment and operation of the tax post is regulated by Article 146 of the Tax Code and the Regulation on the operation of tax posts.

The purpose of establishing the tax post is well determined and constitutes:

- 1) prevention and detection of tax violations;
- 2) prevention and detection of tax evasion;
- 3) preventing and stopping the fraudulent activity;
- 4) identifying, documenting, and proving fictitious transactions;
- 5) ensuring that tax liabilities are calculated, declared, and paid in full;
- 6) estimating tax liabilities by Article 225¹ of the Tax Code;
- 7) performing other tax administration tasks.

Respectively, the operation of the tax post focuses on the strict monitoring of the taxpayer's compliance with the obligations established by the legislation in force.

According to the tax legal framework, tax posts can be of three types: stationary tax post, mobile tax post and electronic tax post.

The State Tax Service decides on the establishment of tax posts, determines the type and location, and, in the case of electronic tax posts, and the electronic communication technology.

The tax posts are established based on the analyses performed and presented to the management of the STS by the responsible Directorate within the central apparatus of the STS.

The tax post is established by the STS based on the impact of the risks that persist in the taxpayer's activity, prioritizing the risks that persist for a specific taxpayer and/or a sample analyzed, based on the available resources.

For the assessment of the risk criteria, the period of activity of the taxpayer is examined for 3 years, or at least one quarter prior to the current period, except for cases of identification of obvious risks of practicing entrepreneurial pseudo-activity.

Risks in the taxpayer's activity are divided into three categories, namely:

- documentation of fictitious transactions,
- concealment of actual sales proceeds
- other violations.

The increased risks of documenting fictitious transactions are:

1) the taxpayer documents deliveries/purchases with enterprises with signs of pseudo activity;

2) the taxpayer does not have subdivisions and employees, if any, qualified employees, for the proper conduct of the business;

3) the taxpayer records deliveries of goods/services at significant values (at least 500 thousand lei monthly) without having material/human assets to ensure the conduct of the entrepreneurial activity, such as lack of subdivisions, registering only the legal address, does not have employees, all transactions are intermediation transactions, with the application of an insignificant commercial surcharge, or even without its application. In particular, when

examining the documents relating to the taxpayer's activity, the incoming and outgoing goods should be analyzed, with identification of the period and place of storage/storage of the goods, if the date of purchase does not coincide with the date of delivery and appropriate explanations should be requested from responsible persons of the taxpayer.

4) persons in positions of responsibility of the taxpayer have previously held positions in businesses in which possible indications of pseudo-entrepreneurial activity have been identified;

5) the taxpayer frequently registers changes in the composition of founders and/or managers or the following data are identified about them - old age or too young to conduct a business, is enlisted in the ranks of the army, is serving his sentence in places of detention, is undergoing treatment for a long period, the capacity to exercise is limited, it is not possible to identify them according to the data provided by the Public Authority responsible for the state registration of taxpayers and others;

6) documentation of purchases from taxpayers who, upon verification, have not confirmed delivery of goods. The significance of this indicator will be assessed based on the value of documented purchases in the total purchases registered by the economic agent;

7) the taxpayer is in arrears with the National Public Budget (hereinafter NBS) and the application of other enforcement measures did not result in its collection;

8) the taxpayer documents transactions for the performance of which the legislation in force establishes the obligation to have a license, authorization, trade notification, in their absence;

9) the taxpayer documents significant transactions (at least 500 thousand lei per month) with the issue of a large number of tax invoices with a value of less than 100 thousand lei, thus avoiding their registration in the General Electronic Register of Tax Invoices (hereinafter referred to as GERTI);

10) other suspected violations of the law.

The increased risks of concealment of actual recorded sales revenue are as follows:

1) the taxpayer records a low share of taxes and duties paid in the volume of sales made, compared to taxpayers engaged in similar activity, and/or compared to the average indicators established for the national industry (the information is to be examined in the light of the indicators recorded in the last 3 years);

2) the taxpayer registers a significant share of supplies made with cash payment - the share of documented supplies to individuals, holders of entrepreneurial patents, and/or unregistered economic agents as payers of value-added tax (hereinafter VAT), constitutes at least 30% of the total supplies made during the period considered.

3) the taxpayer has been subject to operational checks during the last 2 years, and in 80% of them violations of the rules for the use of cash and control machines and/or failure to present at the first request the documents of origin of the goods were found;

4) during the fiscal control by the method of factual verification, a shortage or surplus of goods was established, in an amount exceeding 10% of the value of the deliveries/supplies recorded according to the accounting data at the time of the inventory;

5) the taxpayer has employees, but according to the submitted accounts, the amount of the calculated salary is significantly lower than the amount of the guaranteed minimum wage in the economy, or the average salary for the type of activity practiced, and/or the number of employees according to the data in the accounts compared to the turnover allows to assume the use of undeclared work by the taxpayer;

6) the taxpayer declares losses from entrepreneurial activity during 2 tax periods preceding the period under examination;

7) other increased risks of concealment of revenues from actual sales made.

The activity of the examined taxpayer can be classified as with increased risk indices if it meets the criteria of at least two risks listed above. At the same time, when applying the taxpayer

management measures, the STS will not be limited to identifying the mentioned risks, which, based on the specifics of the activity of the taxpayers directly examined on the spot, can be diversified.

Taking into account the specificity and diversity of the activities carried out by some taxpayers, the STS may decide on the simultaneous establishment of several types of tax posts for a taxpayer.

At the same time as the order designating the tax official, responsible for monitoring the tax post, the SFS issues a decision to initiate control using the factual verification method.

When the tax post is established, the tax official shall inform the taxpayer (his representative or person in charge) and/or the subdivision (his representative or person in charge) at which the tax post is established, located in a place other than the taxpayer's place of business, about the establishment of the tax post, by handing over the STS order on the establishment of the tax post, the order on the appointment of the tax official responsible for monitoring the tax post and the copy of the decision on the initiation of the tax audit, all against signature. If necessary, the summons on the need to present the documents required for the establishment of the tax office shall be drawn up and signed, and delivered. If the subdivision at which the tax office has been established is located in a place other than the taxpayer's registered office, the persons in charge of the entity or its representatives shall be informed verbally by telephone or other available technical means of information/communication of the establishment of the tax office, with the delivery, on the day of the establishment of the tax office, of the above-mentioned documents.

After notifying the taxpayer of the establishment of the tax post, the tax official shall ensure:

1) checking the stock of blankets of strict record, with the removal, where appropriate, of those not used at the time of the establishment of the tax post and their release at the request of the taxpayer. In the electronic tax post, the blankets will be returned as soon as the inventory actions have been completed. In the case of use by the taxpayer of the serial and number diapason, an inventory of the available diapason will be carried out and the taxpayer will be informed of the obligation to notify before it is used, with the participation of the tax official directly involved in the transaction;

2) request from the taxpayer to carry out a total or, as the case may be, selective inventory of the stock of goods, raw materials, materials, other assets, to be carried out in accordance with the provisions of the Regulation on inventory, approved by the Order of the Ministry of Finance No 60 from 29.05.2012. In the case of selective inventory, the reason for carrying out the selective inventory must be indicated in the control document. If discrepancies are established during the selective inventory, a full inventory will be initiated;

3) verification of the possession of trade notifications, authorizations, licenses required for the type of activity practiced;

4) verification of the updated list of debtors and creditors of the taxpayer;

5) verification of contractual obligations (employment contracts, work contracts, assignment of receivables, etc.) which are in force or are to be applied during the period of activity of the tax office;

6) suspension, if ordered by the Order establishing the tax office, of the electronic tax services "e-invoice" and SI Online Order of standard forms during the operation of the tax office;

7) verification of other aspects directly related to the activity of the monitored taxpayer.

Specific aspects of the operation of tax posts arising from their type:

Stationary tax post:

According to Article 146 (2) of the Tax Code, the stationary tax post is located in a stable and specially arranged place, where it performs its duties.

When setting up the tax post, the tax official shall examine the commercial unit, production, service establishment, other premises liable to sealing, including examination of the layout of the rooms/territories concerned, so as to identify all access routes through which assets could be withdrawn or introduced, whereupon the tax official responsible for monitoring shall draw up a note to the head of the subdivision responsible for monitoring the tax post, setting out proposals for the identified access routes to be sealed, which shall be countersigned by the taxpayer's responsible person and approved by the head of the subdivision to which the tax official belongs. This note shall be attached to the Tax Post File. The operation of the tax post shall be carried out in such a way as to ensure that all access routes are monitored. In order to prevent goods/products and other material assets from being introduced and/or withdrawn from the premises outside working hours, the premises shall be sealed using available means of sealing, so that opening the access route causes damage to the seal.

In the event of the need to unseal the access route, the seal shall be removed only by the tax official, with the participation of the representative of the taxpayer with whom the tax post is established. In the event of damage to the seal being discovered in the absence of the tax official, the tax official shall establish this fact by means of a tax inspection. The document shall describe the violation, the data relating to the affixing of the seal and attach pictures of the damaged seal(s). At the same time, an inventory of the stock of goods, materials, raw materials stored in the subdivision is requested. The results of the inventory shall be compared with the inventory data taken at the time of the establishment of the tax post and the data recorded on a daily basis according to the reports on the operation of the tax post.

The tax officials in charge of the tax post ensure the monitoring of all the inflows/outflows of assets, goods, material values, and/or services, with the mandatory recording of this information in the reports. When verifying the delivery or purchase, the tax official shall check the correctness of the completion of the primary documents and the correspondence of the information recorded therein with the factual situation. Similarly, in the case of transactions concerning the transfer of assets within the disintegrated entity from a territorial point of view or outside the entity without transfer of ownership, the correctness of the reflection of these transactions in the primary documents shall be verified.

In the case of the establishment of stationary tax posts, taxpayers who provide services shall ensure the presence of tax officials both in the room where the service is provided directly and in the premises where the money is collected, orders are submitted by individuals, and/or legal entities. The tax official shall monitor the cash collection using devices and systems for recording cash transactions.

Mobile tax post:

According to the provisions of Article 146 (2) of the Tax Code, the mobile tax post, provided with technical means, including transport, shall move, where appropriate, within the controlled territory.

The mobile tax post may monitor a taxpayer who has subdivisions located in different localities and/or whose activity is carried out in different localities without the need for registered subdivisions (e.g. purchase of agricultural products), or it may monitor the activity of several taxpayers whose activity is carried out within a controlled territory. The mobile tax post moves within the radius of the taxpayer's subdivisions and/or the radius of the controlled territory.

In the case of the establishment of mobile tax posts, the tax officials, based on the workload, organize the deployment of the tax post in such a way that it is possible to monitor all transactions carried out by the taxpayer, new contracts concluded, provision/processing of services, delivery/processing of goods, materials, production, including agricultural, tangible and intangible assets, trading with other assets not specified above.

Within the mobile tax post, the taxpayer's activity is checked periodically at different times of the working day at different registered subdivisions. During the operation of the tax post, the taxpayer informs the monitoring tax official by e-mail, if necessary, and by other available means, who confirms receipt of the message describing the object of the transaction, about the intention to make deliveries and/or purchases of goods/material services, production, including agricultural, tangible and intangible fixed assets, trading with other assets not specified above. The tax official, after being informed of the intention to carry out a transaction, is to verify the object of the transaction, and the blank required for documentation is issued only for real transactions.

Within the mobile tax posts, the commercial spaces, destined for the storage of the taxpayer's goods, are sealed.

Electronic tax post

According to Article 146 para. (2) of the Tax Code, electronic tax post is a technical and informational solution for the electronic transmission and storage of information that can be used directly or indirectly to determine tax liability. According to Art. 146 para. (3) of the Tax Code, the electronic tax post is the technical and informational solution for transmitting information in electronic form, using communication networks, from the taxpayer to the STS information system. The means available for this purpose are used to operate the electronic tax post as a technical and IT solution.

The tax official responsible for monitoring the electronic tax post checks the information submitted by the taxpayer with the information in the STS information System. If discrepancies are established, the tax official responsible for monitoring checks the accounting records with the data submitted and the transactions performed. The results are recorded in the tax audit report.

The operation of the tax post shall take place in accordance with the working arrangements of the taxpayer and/or the subdivision at which the tax post has been established, and all its activity, both as a whole and in specific situations, shall take place without causing inconvenience to the taxpayer and without disruption to business.

All transactions with all types of assets within the tax post are to be monitored by the tax official, starting with the initiation process, and the fact of confirmation of the verification is the appropriate entries in the slip for the release of the strict record blanks and the confirmation of informing the responsible tax official about the initiation of the transaction process.

During the period of operation of the tax post, the tax official records, at the time of the transactions, all the inflows and outflows of assets. At the same time, the report shall show separately, for each day, the deliveries recorded by the cash register and control equipment for which a strict record and the advances received has not been issued.

In case of detection during the operation of the tax post of cases of violation of tax legislation, in accordance with the provisions of art. 216 para. (5) of the Tax Code, the tax official shall draw up the tax control act. For this purpose, the STS shall issue a decision on the initiation of control for carrying out tax control. Depending on the type of violation, the method of carrying out the tax control may be factual, operational, partial or thematic.

In the case of mobile tax posts, the taxpayer is obliged to inform the tax official responsible for monitoring the tax post about the intention to carry out transactions within at least one working day before their documentation, if the taxable value of the object of the transaction exceeds 100 thousand lei. The notification of transactions, the value of which does not exceed the indicated amount, is generally carried out without observing the deadline of at least one day. The method and deadlines for informing about the transaction to be carried out may be brought to the taxpayer's attention by the responsible tax official by another means than the prescribed one, in written form against signature, but confirming receipt of the information.

The operation of the tax post will ensure the monitoring of the taxpayer's activity during the entire period of operation of the tax post, namely:

1) economic transactions of sale/purchase/production of goods, materials, production, including agricultural, tangible and intangible assets, provision/receipt of services, inclusion/exclusion of assets in/out of the taxpayer's share capital, transactions with other assets and other types not specified above;

2) the transfer of assets within the disintegrated entity from a territorial point of view or outside the entity without the transfer of ownership;

3) verification of the hours actually worked by employees and cross-checking of this information with the hours on which the salary is calculated (timesheets, employment contracts) and verification of the information on the salary actually paid, if necessary with explanations from the employees and the taxpayer's administration. The tax official will draw up and keep the working time register of all the staff of the enterprise, in stationary tax posts it will be countersigned at the end of the working day by the official and the person in charge of the taxpayer, and in mobile and electronic tax posts at least once a week;

4) request/check other information that will ensure efficient monitoring of tax posts, including those available in the Information Systems, whenever needed, such as bank turnover, cadastral information, other available assets, etc.

The tax official is obliged to check the data submitted by the taxpayer in the tax post with the data of the accounting records and tax statements submitted, whenever the need arises, but not less often than once a month.

In the case of the creation of tax posts in publicly owned places, the decision shall be notified to the executive body of the local public administration. In the case of setting up tax offices on the territory of a taxpayer, the taxpayer is obliged to provide the tax official with the access and conditions necessary for the performance of his duties, as well as the technical conditions for the installation of electronic communication equipment (in the case of setting up electronic tax posts).

The operation of tax posts in public places is carried out in accordance with the general principles of operation of tax posts.

The specificity of the operation of tax posts set up in public places is that their main purpose is to simultaneously monitor the activity of several taxpayers. Depending on the specifics of the operation of the tax post set up in public places, the preparation of the report on the operation of the tax post is not mandatory.

The tax official in charge of monitoring the tax post shall carry out an analysis of the functioning of the tax post, in which the information on the taxpayer's activity during the period of functioning of the tax post (in days) shall be reflected, compared to the same period before the establishment of the tax post and for the similar period of the previous year. At the same time, the evolution of the risks that were the basis for the establishment of the tax post shall be indicated, as well as the indication whether other risks than those that were the basis for the establishment of the tax post were established during the monitoring period. After the description of the risks in the analysis, the proposals for extending the tax post are indicated. The Directorate responsible for the establishment of the tax post may request additional data on the activity of some tax posts in order to determine more accurately the indicators that would lead to the extension or non-extension of the activity of the tax post. The management of the STS, as a result of the examination of the analyses and risk criteria in the activity of taxpayers for whom tax posts are established, decides on the appropriateness of extending, not extending or modifying the tax posts.

Within the framework of the operation of the tax post, as appropriate, the STS is entitled to extend the period of operation of the tax post for the accumulation and contraposition of all the indicators necessary to establish the existence or non-existence of the tax violation.

The tax official in charge of monitoring the activity of the tax post shall inform the taxpayer (his representative or person in charge) of the changes made by presenting the STS order of change and, if necessary, the order appointing the tax official in charge of monitoring the tax post, both against signature, within 2 working days of their issue.

At the end of the period of operation of the tax post, no later than 15 calendar days from the date of completion of the operation of the tax post, the tax official in charge shall draw up a Statement of the results achieved at the tax office.

The Statement of the results achieved at the tax post shall be approved by the management of the directorate within the STS responsible for monitoring the tax post, whose tax official drew it up. The data that are included in the Statement of Findings are checked against the data in the taxpayer's accounting records and the data recorded by the tax official during the monitoring of the tax post.

If, during the operation of the tax post, the tax official, pursuant to the provisions of Article 145 of the Tax Code, has collected documents from the taxpayer, including the strict record blanks, they shall be returned to the owner from whom they were collected within a maximum of 3 working days from the date of completion of the operation of the tax post. At the same time, if access to any electronic tax services has been restricted, it shall be removed within a maximum of 3 working days. The rooms shall be unsealed no later than the day after the end of the tax office's activity.

The monitoring examines several aspects of the taxpayer's activity, including deliveries/procurement, the share of taxes paid to the BPN, the evolution of the average salary per employee and the number of employees, and so on. If necessary, in the post-monitoring period, these actions are also carried out by initiating tax visits or even tax audits at the taxpayer's premises. At the end of the actions, the tax officials carry out a tax visit to the taxpayer, in order to document the indicators recorded in the post-monitoring period, with the preparation of the Tax Visit Report. As a result, the tax official responsible for the functioning of the tax post shall draw up an Analysis of the functioning of the tax post in relation to the post-monitoring period, in which the data before the establishment of the tax post, the data recorded during the tax post and their dynamics in the period after the end of the tax post are compared, resulting in proposals for further monitoring of the taxpayer's activity, including by re-establishing a tax post.

Post-monitoring analysis, includes the comparison of the data recorded by the taxpayer in the three full months prior to the time of establishment of the tax post, which relates to the last three full months of operation of the tax post and the last three full months after the end of the tax post. If the tax post has lasted for a period shorter than three full months, the post-monitoring analysis shall be performed proportionally for all periods for the last full months only. If the duration of the tax period did not cover a full tax period (one full month), the STS may initiate the post-monitoring procedure. Depending on the analysis presented, the STS management may decide on the repeated establishment of a tax post on the taxpayer.

Appreciation of the estimated income as a result of the operation of the fiscal posts

In accordance with the provisions of Article 2251 of the Tax Code, for the estimation of tax liabilities, the following cumulative conditions must be met:

- 1) tax posts have been established at least twice during the tax period;
- 2) the periods of operation of the tax posts are at least 30 calendar days and the difference between the periods of operation is at least 60 calendar days;

3) the average daily deliveries of goods and services up to and between the periods of operation of the fiscal posts are less than 70% of the average daily deliveries recorded during the periods of operation of the fiscal posts.

The results obtained during the operation of the tax posts are subject to examination in order to establish the basis for estimating the income from sales (provision of services).

Assessment, for each individual month, of the weight of the average daily value of deliveries recorded from the beginning of the calendar year until the establishment of the first tax post and between the periods of operation of the tax posts, in relation to the average daily value of deliveries recorded during the periods of operation of the tax posts.

The estimate of income from sales (provision of services) is calculated by multiplying the difference between the average daily value recorded by the taxpayer during the period of operation of the tax posts and the average daily value recorded by the taxpayer in the months selected for the estimate of income from sales (provision of services) by the number of calendar days in these months.

After the completion of the second tax post, the results obtained within the tax posts and the data recorded by the taxpayer in the period from the beginning of the calendar year to the first tax item and those recorded in the period between the tax items are subject to a detailed examination in order to assess the basis for estimating sales revenue (provision of services).

CONCLUSION

If the results of the examination of this information reveal contradictory data, the STS initiates a tax audit using the thematic verification method in order to estimate tax liabilities through indirect methods and sources.

Following the examination of the mechanism of establishment and operation of tax posts, despite the fact that the legislator provides that this procedure does not fall within the procedure of tax control, I consider, however, that the tax post does not fall within the taxpayer's compliance action, but is a broader part of direct control actions with the application of multiple prohibitions of proper operation. However, in order to ensure efficient tax administration and detect bad-faith taxpayers, the tax post can be a new method of checking taxpayers.

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