

THE ANTICIPATED INDIVIDUALISED FISCAL SOLUTION

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Abstract

The Tax Procedure Code (republished) has brought a number of amendments to the Anticipated Individualised Fiscal Solution (AIFS): the issuing body becomes the National Agency of Fiscal Administration (NAFA) instead of the Ministry of Public Finances; the Anticipated Individualised Fiscal Solution is made available only to the destined tax payer; the tax payer may propose the AIFS content; should the tax payer not agree with the AIFS content, he has the possibility of contesting its content with the issuing fiscal authority within 15 days from the day the communication was delivered, period of time without legal consequences; AIFS loses its validity with the amendment of the fiscal law provisions that it is based on; maximum terms and tariffs for AIFS issuing have been set out.

Keywords: Tax Procedure Code, Anticipated Individualised Fiscal Solution, National Agency of Fiscal Administration

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