

## THE ROLE OF THE NATIONAL AGENCY FOR FISCAL ADMINISTRATION IN THE ROMANIAN TAX POLICY

*Sorin Petrica ANGHELUȚĂ<sup>a\*</sup>, Amelia DIACONU<sup>b</sup>, Elena Rusalca VELICU<sup>a</sup>,  
Silviu DIACONU<sup>a</sup>*

*<sup>a</sup>The Bucharest University of Economic Studies, Romania*

*<sup>b</sup>Artifex University, Romania*

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### ABSTRACT

*ANAF known as the National Agency for Fiscal Administration is part of the field of activity, on a special branch, of the public administration in Romania. The objective of our research is to identify the role of ANAF in the Romanian taxation policies and the perception of the taxpayers about this institution. The research methodology involved, on the one hand, carrying out a SWOT analysis of the institution, as well as conducting a survey based on a questionnaire that would highlight the citizens' perceptions of the institution analyzed. A first finding was that the role of ANAF would be to properly assimilate and distribute the contributions (being represented by taxes and taxes paid by the citizens) in order to set up a fund of financial resources destined for certain state expenses.*

**KEYWORDS:** *public policy, taxation, development*

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### 1. INTRODUCTION

The administration is a concept on which the organizations are based, being an activity that is based on the human and / or financial resources, having as main activity the achievement of the preset objectives (Ionita et al., 2009 a,b; Jianu, I. et al., 2019). The public administration is also represented by all the administrative authorities within an institution, organization, or within a state, on the basis of which the executive function held by the state is exercised (Burlacu et al., 2019; Ionita 2009 a,b). The public administration is represented by several bodies such as the power represented by the executive and the public authority at local level (Bran et al., 2018; Radulescu, 2018 a, b).

ANAF acronym of the National Agency for Fiscal Administration is part of the field of activity, on a special branch, of the public administration in Romania. This institution started operating in 2004, being subordinated to the Ministry of Public Finance. Starting with the functionality of the agency, it becomes a legal personality, through the attributions offered by the ministry to which it is subordinated.

As of 2009, the number of employees on which the institution and other bodies subordinated to it was approximately 31,000. Also, this year, through the actions taken by ANAF, this institution has managed to supplement the state budget with amounts reaching up to about 6 billion lei, thus taxing over 20,000 checks on individuals and about 80,000 on companies.

Through ANAF there are also institutions such as: the Financial Guard, the general directions of public finances (DGFP) the National Customs Authority (ANV), and the General Directorate for the Administration of the High Taxpayers (DGAMC).

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\* Corresponding author. E-mail address: [sorin.angeluta@gmail.com](mailto:sorin.angeluta@gmail.com)

ANAF impelled a reorganization by following a merger that led to the absorption and at the same time taking over the activities carried out by the National Customs Authority and the Financial Guard (this institution was dissolved in 2013).

Through ANAF, the foundations of the General Directorate for Fiscal Anti-Fraud (this institution does not have legal personality) were set up, with the purpose of taking action when observing an action that leads to tax evasion or fraud, diminishing such illegal practices. The General Directorate is under the coordination of a vice-president (he is the undersecretary of state), being appointed through the decision of the prime minister, the inspector general anti-fraud leading this institution.

Within the structure of this institution, in addition to the other structure with the role of control and prevention, it also carries out its activity and the Direction of Fraud Control, this providing technical support to prosecutors when they undertake the action called "criminal prosecution", caused by certain offenses on the economy and / or finances.

## 2. STATE OF ART

The current theoreticians consider that the public administration, in any society, be it classical or modern, is a tool of the state, indispensable for the attainment of major desires determined by it for the fulfillment of political values established by legal acts, in order to satisfy the general interest, by the action of the power (Profiroiu et al., 2019).

## 3. RESEARCH METHODOLOGY

The research methodology involved, on the one hand, carrying out a SWOT analysis of the institution, as well as conducting a survey based on a questionnaire that would highlight the citizens' perceptions of the institution analyzed.

### SWOT ANAF

<p><b>STRENGTHS</b></p> <ul style="list-style-type: none"> <li>• The persons employed in the National Agency of Fiscal Administration have the studies and qualifications in the fiscal field and in order to provide the best services to the taxpayers.</li> <li>• Taxpayers receive information and assistance for all transactions concluded by them.</li> <li>• The personal information of the taxpayers is based on the authorized access.</li> </ul>	<p><b>WEAKNESSES</b></p> <ul style="list-style-type: none"> <li>• The volume of employed persons is small, compared with the requests of the taxpayers.</li> <li>• The project proposals having as objective the implementation of services for taxpayers, are weakly returned.</li> <li>• The satisfaction of the taxpayers is not known, with regard to the services offered by the National Agency for Fiscal Administration.</li> </ul>
<p><b>OPPORTUNITIES</b></p> <ul style="list-style-type: none"> <li>• Between ANAF and the persons in the sphere of the taxpayers, there appears a close collaboration, beneficial for both parties</li> <li>• Receiving finance to implement certain services for taxpayers</li> <li>• Establishment of an electronic system, at national level</li> </ul>	<p><b>THREATS</b></p> <ul style="list-style-type: none"> <li>• Insufficient human and financial resources</li> <li>• The changing legislative framework</li> </ul>

We implemented a questionnaire regarding the experience of taxpayers at the counters in the ANAF, representing by synthesis and with the help of graphs their answers, in order to improve the quality of the services offered or for the implementation of new services.

Both men and women were questioned, without imposing an age limit, so we will observe the opinions of each category of taxpayers, expressing their opinion both through open questions, as well as by questions that admit a single answer.

Question 1. Why do you frequent the fiscal unit?

The respondents answered this open-ended question by illustrating the reason why they present themselves at the fiscal unit. The following answers were recorded through the questionnaire:

- Income
- Obligation to pay taxes and taxes
- Payments
- Issue of the fiscal record
- From the obligation that the bureaucracy brings on the taxpayer.

One conclusion would be that most of the responses of the people who participated in this survey were based on the obligations to pay taxes and taxes to the state.

Question 2. Your problem for which you have presented to the fiscal, was solved easily?

Looking at this question from the survey, the respondents expressed their opinion through simple answers of type "yes" or "no", being a question with a unique answer, where they want to highlight the effectiveness of the personnel employed, in order to solve the situations for which the taxpayers are presented, and I will illustrate these answers with a simple, percentage graph.

Most of the answers to this question were "yes", because the taxpayer knows exactly what is presented at the fiscal unit, and the staff know how to solve their problem as quickly as possible.

Question 3. Did you receive the assistance and the necessary information?

Looking at this question from the survey, the respondents expressed their opinion through simple answers of type "yes" or "no", being a question with a unique answer, where they want to highlight the effectiveness and kindness of the staff, and the quality of the information held by them, transmitted to the taxpayers, graphically represented. Most of the answers to this question were "yes", because it is known that the National Tax Administration Agency has a large informational base, intended for the public, their purpose being to guide the taxpayers to honor their obligations from a financial point of view, therefore their obligation is to provide the necessary information that the public requests.

Question 4. Do you consider the services offered by the tax operators to be qualitative?

Based on this unique answer question we set out to highlight the quality of information and services offered by tax operators, in partnership with taxpayers and the situations they have encountered in a fiscal unit. Most of the answers were "yes", a possible explanation being that the electronic systems implemented by ANAF offer information at a high-quality level, in order to satisfy the needs for which the taxpayers assimilate this information.

Question 5. Do you consider that the electronic assistance services offered by ANAF are more useful than the classical ones offered at the counter offices?

Based on this simple question, with a unique answer it's type "yes" or "no", I wanted to observe the type of assistance and services that the contributors prefer for various reasons, such as efficiency, speed of information provision, or simply the economy time and money. Most respondents have adopted the answer "yes" to this question, because electronic assistance services give the taxpayer more freedom, it helps to save the financial resources and time available, being a much more modern means that is beneficial to both parties, where the financial institution can reduce staff costs or reduce the volume of requests to the counters existing within this unit, the percentage answers of the people who participated in this survey are represented by a graph, which is attached below.

Question 6. A proposal to improve the services from your point of view.

Based on this category involved in the survey, respondents have the opportunity to express their opinion and to make improvements from their point of view regarding the services they use, their answers being:

- The site should be easier to use
- The staff to improve
- Replacement of senior officials
- More information on the site
- More detailed information
- Implementation of e-ANAF

Based on the answers provided by the respondents who participated in this survey, we observed how the majority wants additional information on the website of the National Agency for Fiscal Administration

#### **4. FINDING AND DISCUSSION**

Government Ordinance 24/2002 requires local authorities to implement an electronic system for collecting texts and taxes so that citizens have access to information and the right to pay online. The authorities of the local public administration are obliged to provide the necessary measures for informing the citizens about the payment of taxes and taxes through the electronic system. Local public administration authorities must provide the necessary conditions for collecting taxes and taxes through the electronic system.

Currently, ANAF offers its users an online form through which any kind of problems can be transmitted or questions can be asked. The services of the institution offered in the online environment are: electronic declarations, electronic filings legal statements, electronic filing physical statements, registration / enrollment of natural and legal persons in the Virtual Private Space, verification of electronic documents issued in the Virtual Private Space, transaction and transfer reports, the register taxable persons who apply the VAT system at collection, the register of taxable persons registered for VAT purposes, the register of farmers applying the special regime, the register of inactive / reactivated taxpayers, web-ANAF services, the list of taxable persons who have filed D089 on their own responsibility.

All these services have the role of providing us with information or to make our work easier, payments can be made through this online system.

#### **5. CONCLUSIONS**

The documentary analysis shows that the ANAF's mission is to provide the necessary resources for the public expenses of the company for the efficient and effective collection and administration of the taxes of the contributions, and other amounts due to the consolidated budget of the state as well as to provide fiscal information useful for the elaboration of the economic policy of the Government. During the last decade and a half, ANAF has computerized a good part of the operations. In conclusion, the role of ANAF in the Romanian taxation policy is important because they facilitate both the activities of the state and of the taxpayers. Tax and tax collection can be done if the information is complete and correct, giving transparency to the citizens, and at the same time helps them understand the procedures, rules, deadlines or nature of payments.

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