How to read your Romanian company's tax account statement at ANAF (fișa pe plătitor)

By Dr. Bogdan Năstase · Law as read on 21 November 2026 · Full article: www.piroi.com/post/romania-anaf-tax-account-statement-fisa-pe-platitor

In short. ANAF's record of a Romanian company's centrally administered tax obligations and payments is issued in the Virtual Private Space (SPV), on request, as „Situația fiscală conform fișei pe plătitor la data de ...", or *fișa pe plătitor*. It lists the documents behind obligations and the operations recorded against them. It is an internal record for reconciliation, not an administrative tax act.

5 columns
named in ANAF's legend: 1, 11, 12, 13, 14

0.02% a day
interest (Fiscal Procedure Code, art. 174(5))

0.01% a day
late-payment penalty, general rule (art. 176(2), (4))

5 years
to ask for a payment-document correction (art. 164(5))

WHO REQUESTS IT, AND HOW A PAYMENT IS ALLOCATED

Request in SPV by the legal representative, a designated employee or an authorised representative with a power of attorney or mandate general for all SPV operations (ANAF Order 1090/2022, Procedure, art. 2(2), 12(4), 12(9)). Single-account payments are distributed per budget in proportion to what is due; if not enough: taxes and contributions withheld at source, other principal obligations, accessories. Settlement then follows art. 165: principal obligations by age, then accessories by age; for inspection liabilities and fines, the taxpayer chooses (art. 163(3)-(5), 165(1)(a), (8)).

ABBREVIATIONS (ANAF LEGEND; WORKING TRANSLATION)

Column (ANAF legend)	Abbreviation	Meaning in the legend
Col. 1 *Document*	DEC.	Return (*declarație*)
Col. 1 *Document*	DEC.IMP.	Assessment decision (*decizie de impunere*)
Col. 1 *Document*	PVC.	Contravention report (in the legend in the plural, *procese-verbale de contravenții*)
Col. 1 *Document*	DEC.ACC.	Decision calculating accessories (*decizie de calcul accesorii*)
Col. 1 *Document*	HOT.JUD.	Court judgment (*hotărâre judecătorească*)
Col. 1 *Document*	DEC.SC.	Decision settling a tax appeal (*decizie de soluționare a contestațiilor*)
Col. 11 *Încasări*, col. 12 *Sume de rambursat/rambursări* or col. 13 *Diferență*	I; RST; RMB	Receipt (*încasare*); refund (*restituire*); VAT refund (*rambursare*)
Same columns	C_D; C_C	Set-off (*compensare*): the tax from which the amount is taken; the tax to which it is applied
Same columns	SCA; DRA; DIM; SS	Reduction (*scădere*); amounts to be refunded (*sume de rambursat*); tax reduction (*diminuare de impozit*); payment in excess (*plată în plus*)
Same columns	S_I; S_RST; S_RMB; S_C_D; S_C_C	Reversal (*storno*) of a receipt, refund, VAT refund or set-off
Col. 14 *Modul*	SPAC; SCS; SCNS	Subsystem for processing revenue-collection acts; subsystem of settled claims; subsystem of unsettled claims
Col. 14 *Modul*	SCES; SCSE; SASE	Claims under enforcement; claims suspended from enforcement; administrative acts suspended from enforcement
Col. 14 *Modul*	SRMB; SCIP	VAT refunds; claims under payment relief (*înlesniri la plată*)
Col. 14 *Modul*	SCR; SCF; SCIV; SCDI; SCDE	Taxpayers in judicial reorganisation; in bankruptcy; in insolvency; declared insolvent, with (SCDI) or without (SCDE) attachable income or assets

ENTRIES WORTH A CHECK

Entry on the statement	Meaning in ANAF's legend	What the Fiscal Procedure Code provides
DEC.IMP. in column 1	Assessment decision	Differences set by an assessment decision count as outstanding obligations even before their payment deadline, subject to the exclusions in art. 157(2) (art. 157(1)(b)). Principal obligations not declared, or declared incorrectly, and set by an assessment decision carry a non-declaration penalty of 0.08% a day, subject to the conditions and exceptions in art. 181; in that case the late-payment penalty does not apply (art. 181(1), art. 176(4))
DEC.ACC. in column 1	Decision calculating accessories	Interest and late-payment penalties are set by decisions, save for the exception named in art. 173(5); they run from the day after the due date until the amount is settled, inclusive (art. 173(5), art. 174(1), art. 176(1))
PVC. in column 1	Contravention report	For fines of any kind, the fine the taxpayer chooses is settled with priority (art. 165(8))
SS	Payment in excess	Refund on request (art. 168(1)); with outstanding obligations, only after set-off (art. 168(8))
C_D and C_C	Set-off: the tax from which the amount is taken and the tax to which it is applied	The tax body communicates its set-off decision within 7 days from the date it carries out the operation (art. 167(7), (8))
An operation beginning with S_	Reversal of a receipt, refund, VAT refund or set-off	The legend gives only the label; ask which operation was reversed and on what document
SCES in column 14	Subsystem of claims under enforcement	Enforcement acts, such as the summons (*somație*) and the enforceable title, are among the documents ANAF communicates in SPV automatically (Order 1090/2022, Procedure, annex 2, part A, letter a), point 4)
SCIP, SCR, SCF or SCIV in column 14	Payment facilities; reorganisation; bankruptcy; insolvency	A special order of settlement applies (art. 165(4), (5), (6) and (6¹))

TODAY
Nobody checks ANAF's record of tax obligations against the company's books

AFTER
Request the statement in SPV and reconcile it with the books (problems and solutions tree in the article)

The statement is an internal ANAF document, usable only with the tax administration; for third parties, the tax clearance certificate (art. 158). Information only, not advice on a specific case. Drafted with AI assistance; references were verified against the primary sources.

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