

Raimda auditas UAB

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To the SSIF Board under the Ministry of Social Security and Labour

Regarding connection to the SODRA system

INQUIRY

21 July 2021

As early as 28 November 2018, we asked you about the possibility to connect to the Electronic Servicing System for Insurer (ESSI) in cases when a natural person performing an individual activity (IA) wants to grant this access to, say, a representative of an accounting firm. In the answer 2018-R95-I-43028 received on 21 December 2018, it was stated that in such cases, as we have noticed so far, it is necessary to go to a notary, that is, to certify the power of attorney notarized.

The main argument was: “According to the provisions of the Civil Code (Article 2.138 (1) (2) and Article 2.139 (1) of the Civil Code), the power of attorney of a policyholder-natural person, certified by a notary, must be submitted for signing and submitting social security notices on behalf of the policyholder-natural person”.

The State Tax Inspectorate (STI) performs the same or relatively similar functions. However, a notarial power of attorney is not required to grant access to STI systems.

The STI treats the provisions of Point 2 Part 1 of the Article 2.138 and Part 1 and 2 of the Article 2.139 of the Civil Code differently from Sodra’s lawyers.

1. **Question:** Do you intend to repeal in the near future the provision that a notarial power of attorney is mandatory when a natural person performing IA wants to grant access to ESSI to an accounting firm?
2. **Question:** In your opinion, can the provisions of Article 2.138 and Article 2.139 of the Civil Code be legally understood (interpreted) differently by SODRA and STI?

Attachment:

STI reply substantiating the validity of application of Articles 2.138 and 2.139 of the CC.

Director - Auditor of Raimda auditas UAB

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