



## Tax Flash January 2024

### Latest on the RO e-Transport System

Emergency Government Ordinance no. 115/2023 regarding various fiscal-budgetary measures in the field of public expenditure, intended to promote fiscal consolidation, combat tax evasion, amend and supplement certain normative acts, and extend certain deadlines ("EGO no. 115/2023"), published in the Official Gazette on 15 December 2023, introduces significant changes, including to the **RO e-Transport System** (by amending Emergency Government Ordinance no. 41/2022 on the establishment of the RO e-Transport national system for monitoring the road transport of goods).

Prior to publication of EGO no. 115/2023, the RO e-Transport system only applied in the case of the road transport of goods with high fiscal risk performed within Romania, with various reporting obligations existing for entities involved in transactions with and/or the road transport of such goods. However, with the publication of EGO no. 115/2023, the scope of the RO e-Transport system has been expanded to also include **a reporting obligation for the international road transport of goods** (regardless of the nature of the goods). As a result, the identification of shipments and the generation of Unique Transport Codes (UIT) in the RO e-Transport system now apply to both the road transport of goods with high fiscal risk within Romanian national territory and the international road transport of goods.

**The obligation to declare data relating to the international road transport of goods** in the RO e-Transport System for the purpose of obtaining UIT codes applies to the following **users**:

1. the consignee listed in the import customs declaration or the sender listed in the export customs declaration, as applicable, for goods subject to import or export operations;
2. the beneficiary in Romania for intra-community acquisitions of goods;
3. the supplier in Romania, in the case of intra-community deliveries of goods;
4. the depository, in the case of goods subject to intra-community transactions in transit, both for goods unloaded in Romania for storage or for the formation of a new shipment formed of one or more batches of goods, and for goods loaded after storage or after the formation of a new shipment within Romanian national territory formed of one or more batches of goods.

To generate the UIT code, users can submit data on the transport of goods in the RO e-Transport System (which is integrated into the Private Virtual Space on the ANAF website) up to 3 calendar days before the declared start date of shipment and no later than upon presentation at the border crossing point when entering Romania, or at the place of import, or the actual moment of departure of the vehicle, as the case may be. Regarding the validity period of the UIT code, EGO no. 41/2022 establishes a general validity period, starting from the declared start date of the shipment, of 5 calendar days – or 15 calendar days in the case of intra-community acquisitions of goods and certain operations involving intra-community movements of goods (non-transfers and the transport of goods in transit within Romania from the border crossing point when entering Romania to the place of unloading for storage or for the formation of a new shipment within Romanian national territory).

It is important to note that use of the UIT code by the road transport operator beyond its validity period is prohibited.



EGO no. 115/2023 also introduces an obligation on the road transport operator to ensure the provision of real-time positioning data for the transport vehicle for the entire duration of the shipment of goods subject to monitoring through the RO e-Transport System (i.e. the transport of goods with high fiscal risk and the international road transport of goods). Consequently, the road transport operator is required to equip its transport vehicles with telecommunication terminal devices that use satellite positioning and data transmission technologies (these provisions do not apply if the positioning data of the transport vehicle is already transmitted by its own devices). The driver of the transport vehicle is obliged to activate the positioning device before the start of the shipment within Romanian national territory and only to deactivate the positioning device after the delivery of the goods at the declared delivery location within Romanian national territory or upon leaving Romanian national territory.

EGO no. 115/2023 also makes some additions to the RO e-Transport system itself, which now includes:

- Computer modules, provided free of charge to the transport operator by the National Centre for Financial Information within the Ministry of Finance, in order to provide information on the positioning of the transport vehicle using terminal-style telecommunications devices;
- Devices that transmit data on the positioning of the transport vehicle and terminal-style telecommunication devices using satellite positioning and data transmission technologies on which the computer modules used to monitor the route of the transport of goods are installed.

Although the measures regarding the reporting of the international road transport of goods already came into effect on 15 December 2023 (the publication date of EGO no. 115/2023), **sanctions for non-compliance with the new obligations will apply as of 1 July 2024**. It is worth noting that the fines established by the legislation are substantial, reaching up to RON 100,000, and may also include confiscation of the value of undeclared goods (depending on the extent of the breach established by the authorities).

As mentioned, these new obligations concerning the international road transport of goods come on top of the **existing reporting obligations for the road transport of goods with high fiscal risk**. Sanctions for non-compliance with the latter are already in place, so it is recommended you study carefully any shipments of goods involving your company to ensure timely compliance with the legislative provisions (regardless of your company's role in the transaction (supplier, customer, transporter, transport organiser, etc.).

Source:

*\* Emergency Government Ordinance no. 115/2023 regarding various fiscal-budgetary measures in the field of public expenditure, intended to promote fiscal consolidation, combat tax evasion, amend and supplement certain normative acts, and extend certain deadlines*

*\*\* Emergency Government Ordinance no. 41/2022 on the establishment of the RO e-Transport national system for monitoring the road transport of goods and the repeal of Article XXVIII of Emergency Government Ordinance no. 130/2021 regarding various fiscal-budgetary measures, the extension of certain deadlines and the amendment and supplementation of certain normative acts*



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Kind regards,  
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