



Tax Newsletter April 2022

The authorities recently introduced the following legal provisions:

The RO e-Transport national system for monitoring the road transport of high fiscal risk goods,

The national system for monitoring the road transport of high fiscal risk products, RO e-Transport, has been established by Government Emergency Ordinance no. 41/2022, published in the Official Gazette on 11 April 2022. The aim of the system is to increase the collection of taxes due to the state budget and to prevent and combat illegal trade. The system will interconnect with the existing IT systems of the Ministry of Finance, the National Agency for Fiscal Administration and the Romanian Customs Authority, as well as those developed at a later date.

The system will monitor the following types of transport of high fiscal risk goods on Romanian territory:

- the transport of goods relating to intra-Community acquisitions and the transport of goods relating to intra-Community deliveries
- the transport of goods relating to imports and exports
- the transport of goods between two locations within Romania
- the transport of goods that are the subject of intra-Community transactions and are in transit in Romania.

The following entities are legally obliged to report the transport of high fiscal risk goods through the RO e-Transport system:

- the consignee indicated in the customs import declaration
- the exporter indicated in the customs export declaration
- the beneficiary in Romania, in the case of intra-Community acquisitions of high fiscal risk goods
- the supplier in Romania, in the case of domestic transactions or intra-Community deliveries of high fiscal risk goods, as the case may be
- the warehouse keeper, in the case of high fiscal risk products that are the subject of intra-Community transactions in transit, both for goods unloaded on Romanian territory for storage or for creating a new transport from one or more consignments of goods, as well as for goods loaded after storage or after creating a new transport on national territory from one or more other consignments of goods.

Reporting through the RO e-Transport system is currently optional but will become mandatory as of 1 July 2022.



Users of the system are also required to provide the transporter with the UIT code (a unique code generated by the system) for the goods being transported no later than the moment when the vehicle is presented at the border crossing point on entry into Romania or at the place of import, or when the vehicle is actually put into motion, as the case may be. The UIT code must be entered legibly on the transport document without erasures or additions.

In order to generate a UIT code, users should submit through the RO e-Transport system the information relating to the transport of high fiscal risk goods within a maximum of 3 calendar days before the date declared as the start of the transport, and no later than upon presentation at the border crossing point on entry into Romania or at the place of import, or the actual putting into motion of the vehicle, as the case may be. The validity period of the UIT code is 5 calendar days as of the date declared as the start of transport. The use by a transport company of an expired UIT code is prohibited.

These legislative provisions also apply to the transport of goods comprised of both high fiscal risk goods and other categories of goods.

The list of high fiscal risk goods subject to reporting is established by Order of the President of the National Agency for Fiscal Administration. At the moment there exists only a draft order covering goods such as certain vegetables, fruits and drinks, certain construction materials, articles of clothing, etc.

Within 30 days of publication of GEO no. 41/2022, the authorities must also publish the procedure for the implementation of the ordinance, as well as the categories of road vehicles used in the transport of high fiscal risk goods subject to monitoring.

Failure to comply with the provisions of GEO no. 41/2022 may result in fines ranging between RON 20,000 and RON 100,000 for legal entities, or between RON 10,000 and RON 50,000 for natural persons, as well as the possible confiscation of the value of the undeclared goods.

It should be noted that the aforementioned legislative act does not eliminate the obligations imposed on entities by the RO e-Factura system, as these are distinct obligations, each with their own set of rules. The two systems will, however, be interconnected.

Source: Government Emergency Ordinance no. 41/2022 on the establishment of the RO e-Transport national system for monitoring the road transport of high fiscal risk goods and repealing Article 28 of Government Emergency Ordinance no. 130/2021 on various fiscal-budgetary measures, the extension of certain deadlines and the amendment and supplementation of various legislative acts.

This newsletter is a service of TPA.

Kind regards,
Your TPA Team



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