

Tax Newsflash

GEO 129/2024 - New rules on RO e-Transport

The Romanian Government has made important changes to the RO e-Transport system under Emergency Ordinance no. 129, published in the Official Journal of Romania on 11 November 2024.

Thus, according to GEO 129/2024, **new elements of interconnection with other monitoring systems** owned and/or used by public institutions or public authorities, directly or through state companies (such as cameras, instruments for determining the quantities of transported products or road traffic monitoring) have been added for the purpose of collecting additional data and information.

In addition, the new regulations introduce **the possibility to modify the data recorded in the RO e-Transport System related to the transportation of goods after the expiration date of the validity of the UIT code**. Hence, the data such as the name, characteristics, quantities and value of the goods transported can be updated after the expiration date of the validity of the UIT code, but no later than the 25th day of the month following the month in which the transport was completed.

However, it is important to note that any change made in accordance with the above provisions will be considered as relevant information for the establishment of the taxpayer's risk profile.

Additionally, a graduated system of penalties has been introduced for repeated infringements in the following cases:

- Non-declaration of transport data in the RO e-Transport system;
- Use of an expired UIT code;
- The unloading in Romania of goods from intra-Community transactions in transit, except in cases of warehousing or reorganization of a consignment of one or more lots of goods;
- Reporting in the RO e-Transport System of quantities other than those actually transported.

Thus, according to the new provisions, the business will be fined and, depending on the situation, the following additional measures will be applied:

- For a second infringement committed within a maximum of 12 months from the first infringement, an additional **15%** of the value of the undeclared goods will be payable;
- For the third infringement committed within a maximum of 12 months from the first infringement, an additional **50%** of the value of the undeclared goods will be payable;
- As from the fourth infringement committed within a maximum of 12 months from the first infringement, an additional **100%** of the value of the undeclared goods will be payable;

Consequently, the first infringement will be sanctioned only by a fine and the measure of confiscation of the value of the undeclared goods will **no** longer apply. Similarly, if the second infringement is committed more than 12 months after the first, the measure of confiscation of 15% of the value of the undeclared goods **will not** apply.

At the same time, in the case of non-compliance with the requirement to declare in the RO e-Transport System the data related to the transportation of goods with high tax risk, or those related to international transportation of goods, so that they can be identified by the UIT code, the **additional sanction of confiscation will no longer apply** if the checks take place after the completion of the transportation and the missing information is already correctly reflected in the supporting documents and in the accounts of the business concerned for the relevant period.

The new graduated system of sanctions is based on a **centralized electronic register of sanctions applied**, accessible to the responsible authorities (ANAF, Customs Authority, Police). Access to this register will be based on a procedure regulated by a joint order issued by ANAF, the Romanian Customs Authority and the Ministry of Internal Affairs, which should be issued within 30 days from the date of entry into force of the Emergency Ordinance.



Another relevant amendment is the **extension until 31 March 2025 of the period of suspension of the application of penalties** for non-compliance by transport operators which are required to transfer vehicle positioning data throughout the transport monitored by RO e-Transport, to equip them with GPS devices and to provide the UIT code to drivers.

The changes made by this Emergency Ordinance will enter into force **as from 21 November 2024**.

For more information on the RO e-Transport system, please contact us.

KPMG in Romania has developed a dedicated Application for compliance with RO e-Transport reporting requirements (KPMG RO e-Transport App) that allows the automated generation and submission of transport declarations, and is directly connected to the ANAF platform.

Contact

KPMG în România

Șoseaua București - Ploiești, nr. 89A
Sector 1, București 013685, Romania
Tel: +40 372 377 800 / Fax: +40 372 377 700
Internet: www.kpmg.ro
E-mail: kpmgro@kpmg.ro

René Schöb

Partener, Head of Tax & Legal,
KPMG în România
E: rschob@kpmg.com

Mădălina Racovițan

Partener, Consultanță fiscală,
KPMG în România
E: mracovitan@kpmg.com

Laura Toncescu

Partener KPMG,
Head of KPMG Legal – Toncescu și Asociații
E: ltoncescu@kpmg.com

Alin Negrescu

Partener, Consultanță fiscală,
KPMG în România
E: vnegrescu@kpmg.com

Daniel Pană

Partener, Consultanță fiscală,
KPMG în România
E: dpana@kpmg.com

Inga Țigai

Partener, Consultanță fiscală,
KPMG în România
E: ingatigai@kpmg.com