Tax Newsflash

E-Transport: New reporting requirements

As we informed you in previous communications, Government Emergency Ordinance 115/2023 concerning certain fiscal budgetary measures was published in the Official Journal of Romania No 1139 of 15 December 2023.

In addition to the changes to the tax legislation, the above-mentioned Ordinance also introduces a new requirement for certain categories of taxpayers to report all international shipments of goods. (The requirement to report shipments of goods with a high tax risk has already existed since 1 July 2022).

The following taxpayers will be required to report (obtain UIT code for) goods in addition to those considered as having a high risk:

- The importer mentioned on the customs import declaration for imports;
- The recipient in Romania, in the case of intra-Community acquisitions of goods;
- The exporter mentioned on the customs import declaration for exports;
- The supplier in Romania, in the case of intra-Community supplies of goods;
- The warehouse keeper, in the case of goods subject to intra-Community transactions in transit, both for goods unloaded on Romanian territory for storage or for the formation of a new consignment of one or more consignments of goods, and for goods loaded after storage or after the formation of a new consignment in Romania of one or more consignments of goods.

The legislation does not yet contain any further details on the possible thresholds applicable to this reporting. We expect that, at the very least, the same thresholds applicable to goods with a high tax risk are likely to be considered by the authorities and introduced into the legislation (type of vehicle, quantity/value).

In addition, the legislation introduces a new requirement for transport operators: to ensure the transfer of the current positioning data of the transport vehicle throughout the journey of the goods being monitored by the RO e-Transport System. Consequently, the road transport operator is required to equip transport vehicles with telecommunication terminal devices using satellite positioning and data transmission technologies.

The above provisions are applicable from 1 January.2024. Penalties for non-compliance with these requirements will be applicable from 1 July 2024. We would nevertheless encourage compliance with the new legislation from the date it enters into force, i.e. 1 January 2024, and hence the reporting of the relevant shipments from that date.

In addition, the authorities intend to expand the categories of goods considered as high tax risk by including the following products (from1 March 2024):

TARIC category	Specific TARIC codes
Meat and edible meat offal	from 0201 to 0210 incl.
Fish and crustaceans, molluscs and other aquatic invertebrates	0302, 0304 și 0306
Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	from 0401 to 0407 incl and 0409
Unmanufactured tobacco; tobacco refuse	2401
Other manufactured tobacco and manufactured tobacco substitutes; homogenised' or 'reconstituted' tobacco; tobacco extracts and essences	2403
Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body	2404 10

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