

Tax & Legal Weekly Alert

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Declaration and payment of the tax obligations for the branded packaging – official clarification

Declaration and payment of tax obligations remains the responsibility of the economic operator holding the brand for which these products (customized packaging) are designed or manufactured, and placed on the national market, including in its own shops. The situation has been clarified by the Environmental Fund Administration, through an informative note.



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The Environmental Fund Administration clarified the situation through an informative note. This came as a result of removing, from the definition of place on the market, the provision regarding the products manufactured for a distributor or importer applying its name, trademark or other distinctive sign on the product, through the amendments from the Emergency Ordinance no. 74/2018.

Prior to these changes, branded packaging was considered placed on the market by the trademark owner. In practice, this elimination was interpreted differently by the trademark holders of the products, respectively by the producers. Therefore, the Environmental Fund Administration has published a clarification notice on its website.

We recommend that you analyse over the next period of time the impact of these changes on how to declare to the Environmental Fund Administration the packaging placed on the market having the brand or name of the economic operator, other than their manufacturer.

For further questions regarding the aspects mentioned in this alert, please contact us.



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