

Tax & Legal Weekly Alert

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Tax Updates

The excise duty level in RON for 2015 remains at the level practiced in 2014 according to a draft Government Emergency Ordinance of the Ministry of Finance

On the website of the Ministry of Finance was published a draft Ordinance according to which the excise duty level starting with 1st of January 2015 will be expressed in RON at the same level practiced in 2014 following to be updated annually with the increase of the consumer prices – [page 2](#)

Provision of customs representation services available to everyone, not only by customs brokers

According to an Order issued by the National Agency for Fiscal Administration, as of December 19th, 2014 provision of customs representation services will become available to any person which is entitled to present the goods in customs, not only by authorized customs brokers – [page 3](#)



The excise duty level in RON for 2015 remains at the level practiced in 2014 according to a draft Government Emergency Ordinance of the Ministry of Finance

According to the draft Government Emergency Ordinance for amending and supplementing Law no. 571/2003 regarding the Fiscal Code, starting with 1st of January 2015 the level of excise duty will be expressed in RON per measurement unit using the RON level practiced in 2014.

Below you may find a list with the main excisable products and their level starting with 1st of January 2015:

Please do not hesitate to contact us if any clarification is needed:

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Product name	Excise (equivalent in EUR/M.U.) 2014	Excise (equivalent in RON/M.U.) 2015
Leaded gasoline (ton)	637.91	3.022,43
Unleaded gasoline (ton)	557.91	2.643,39
Diesel fuel (ton)	473.85	2.245,11
Cigarettes (1,000 cigarettes)	84.37	399.75 <i>from 1st of April 2015</i> 412.02
Cigars and cigarillos (1,000 pcs.)	64	303.23
Smoking tobacco intended for cigarette rolls (kg)	81	383.78
Green coffee (ton)	153	724.92
Roasted coffee, including coffees with substitutes (ton)	225	1.066,05
Soluble coffee (ton)	900	4.264,21

In 2015 the amount of excise duty will practically remain unchanged compared with 2014 (except the excise duty for cigarettes), being only converted in RON at the exchange rate used in 2014 (RON 4,738).

Starting with 2016, the excise duties expressed in RON will be updated annually with the increase of the consumer prices from the last 12 months, calculated in September of the year precedent the year in which it applies (for example in 2016 shall be used the reference from September 2015), officially communicated by the National Institute of Statistics until 15th of October.



Source: [Draft Government Emergency Ordinance](#) for amending and supplementing Law no.571/2003 regarding the Fiscal Code and amending certain regulatory documents - published on 04/12/2014

Provision of customs representation services available to everyone, not only by customs brokers

A new Order regarding the application of the right of customs representation was published in the Official Gazette on December 4th, 2014.

Therefore, according to the new provisions, starting with December 19th, 2014, direct customs representation will be able to be carried out by any person who is entitled to present the goods subject to a customs declaration in customs.

Until now, provision of such services was available to a limited number of persons, i.e., only by authorized customs brokers.

Source: Order no. 3633/2014 approving the technical norms on the application of the right of representation laid down in (EEC) Regulation no. 2.913/1992

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