

Tax & Legal Weekly Alert

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Norms regarding access to EMCS-RO system have been simplified

New norms regarding economic operators' access to EMCS -RO system for control of the movement of excisable products under excise duty suspension as well as the online submission of declarations regarding acquisitions and deliveries of excisable products have recently entered into force.

Transitional norms of the Union Customs Code regarding electronic systems were published

The transitional norms of the Union Customs Code, which will enter into force May 1st, 2016, provide that the current means for the exchange and storage of information may be used until December 31st 2020, at the latest, in cases where electronic systems that are necessary for the application of the Code's provisions are not yet operational.



Norms regarding access to EMCS-RO system have been simplified

EMCS system used in all EU Member States allows for an administrative document to be submitted in electronic format (e-DA), the tracking of movements and discharging of operations with excisable products under excise duty suspension as well as online submission of declarations regarding the acquisitions and deliveries of excisable products.

Order no. 7630/2010 and Order no. 1834/2012, which had provided the procedures to be followed for obtaining access authorisation to EMCS-RO Movements and EMCS-RO Stocks systems, were abrogated with effect from March 10th, 2016.

Through the new order, access procedures applicable to both EMCS-RO Movements and EMCS-RO Stocks have been merged and certain forms for requesting access authorizations have been simplified.

Under the new norms, depending on the authorisation owned (i.e. tax warehouse, registered consignee, registered consignor or end user), the economic operator can submit a single authorization file for accessing EMCS-RO system.

EMCS-RO access authorizations that are currently held remain valid until August 1st, 2016.

What does it mean for you?

If you hold an authorization to access EMCS-RO Movements and/or EMCS -RO Stocks, they will have to be renewed by August 1st, 2016 at the latest.

Source: Official Gazette no. 179 / 10 March 2016

Transitional norms of the Union Customs Code regarding electronic systems were published

The Union Customs Code (“UCC”), which will enter into force starting May 1st, 2016, provides exclusive electronic processing of information.

The transitional norms were published given the non-availability of electronic systems necessary for the exchange of information between customs authorities as well as between economic operators and customs authorities. They provide, among others, the following:

- the means for the exchange and storage of information, other than electronic data-processing techniques, may be used on a transitional basis until 31 December 2020 (e.g. binding tariff information and authorised economic operator applications and decisions);
- data relating to customs value (D.V.1), in paper and electronic format, are still in use until the system is fully modernized;
- the value for which customs value declaration will not be submitted has been increased to EUR 20,000 (from EUR 10,000).

What to do?

With the UCC becoming applicable in less than two months from now, we strongly advise you to start preparing your company for the upcoming changes. Economic operators should pay special attention to these transitional norms, in particular when managing special procedures (temporary storage, bonded warehouse, inward and outward processing relief, transit, etc.)

However, on the General Customs Directorate website, nine draft orders regarding implementation of the UCC have been published, such as:

- Draft order approving the Norms regarding the use of the simplification and entry in the declarant's records;
- Draft order approving the technical norms for the use of the Romanian automated processing system of the import customs declaration;
- Draft order approving the technical norms of use of the Export Control System etc.

Source: Official Journal no. 69 / 15 March 2016 and www.customs.ro

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

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