

# Tax & Legal Weekly Alert

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### **New national regulations on customs and excise duties**

A series of amendments to customs legislation and excise duties have been published recently. Implementation of the authorization procedure for deferring the payment of import duties and the completion of the Nomenclature of excise goods codes, are the most important.

### **Procedure for approving the transfer of amounts from the VAT account**

On 21.09.2017 the president of ANAF published a draft order regarding the procedure and conditions for approving the transfer of amounts from the VAT account.

### **More details on the application of the General Data Protection Regulation**

The National Authority for the Supervision of Personal Data Processing issued on 21st of September 2017 the Guidelines for the Application of the Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data ("**General Data Protection Regulation**").



## New national regulations on customs and excise duties

### New regulations in customs legislation

Starting 2 October 2017, new legislative orders will come into force, regarding:

- The procedure for authorization to defer the payment of customs duties on import due in respect of two or more customs operations;
- The authorization procedure for the use of the comprehensive guarantee due in connection with two or more customs operations, declarations or regimes, except for the Union / common transit procedure;

In addition, amendments have been made to the application of customs regulations in free zones. The main change is the introduction of the responsibilities of the holder of the decision approving the operative records, regarding its activity in the free zone area.

### New regulations in excise legislation

ANAF Order no. 2331/2017 brings an amendment in the Configuration of the Excise Duty Code and the Nomenclature of Excise Product Codes by adding a new code, T500, for products subject to non-harmonized excise duties, namely:

- Heated tobacco products which, by heating, emit an inhalable aerosol without the combustion of the tobacco mixture, with the tariff classification CN 2403 99 90, and
- Nicotine containing a liquid intended for inhalation using an electronic "electronic cigarette" device, with the tariff classification CN 3824 90 96.

This amendment is intended to complete the amendment to the Fiscal Code according to which products subject to non-harmonized excise duties provided under art. 439 par. (2) lit. a) of the Fiscal Code, manufactured in tax warehouses in Romania, shall be subject to the same regime provided for products subject to harmonized excise duties.

### What to do?

We recommend that you review the impact of the legislation changes on your activity.

For further questions, please contact us.



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## Draft order regarding the procedure and conditions for approving the transfer of amounts from the VAT account

On 21.09.2017 the draft order of the president of ANAF regarding the procedure and conditions for approving the transfer of the amounts from the VAT account was published in the "Decisional Transparency" section of the ANAF's website.

According to the draft, the requests for approving the transfer of the amounts from the VAT account are solved by the tax inspection department.

The request for approving the transfer of amounts from the VAT account (form 310) can be submitted:

- electronically on the portal e-guvernare, section "Depunere Declarații"
- at the competent tax authority registry (copied on CD and accompanied by the listed and signed form)
- by mail with confirmation of receipt (copied on CD and accompanied by the listed and signed form).

Depending on the nature of the amounts to be transferred, the order provides a set of justifying documents (e.g. account statements, invoices, contracts etc.) that have to be presented together with the request. The documents have to be attached in copy, certified in accordance with the original by the taxpayer.

The request is solved in 3 business days from the date of registration with the competent tax authority.

In case of partially approved or denied requests, the competent authority invites the taxpayer to a hearing. The time limit for solving the request is extended accordingly. During the hearing, additional evidence for solving the request can be presented.

The decision solving the request can be appealed within 45 days from the date of its communication.

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## The National Authority for the Supervision of Personal Data Processing issued on 21st of September 2017 the Guidelines for the Application of the General Data Protection Regulation

Taking into consideration that the General Data Protection Regulation will become directly applicable in Romania as of 25th May 2018, the National Authority for the Supervision of Personal Data Processing ("ANSPDCP") issued a set of guidelines for the application of such regulation ("Guidelines"), intended to come to the aid of personal data controllers.

In essence, these Guidelines represent a brief summary of the provisions of the General Data Protection Regulation that must be observed with by the personal data controllers in order to be compliant in this respect.

The main recommendation issued by ANSPDCP is for the data controllers/processors to appoint a data protection officer. Such officer will perform a series of operations in order to inform, counsel and monitor with respect to data processing within the respective entity, as well as it will act as a liaison with ANSPDCP. According to the General Data Protection Regulation, the appointment of a data protection officer is mandatory only for certain controllers/processors that cumulatively fulfill a series of conditions. ANSPDCP issues the recommendation that such data protection officer be appointed in all cases, for all controllers/processors, taking into account the high protection level it would confer.

Moreover, ANSPDCP recommends that the respective controller/processor would identify the actions that must be undertaken in order to comply with the processing requirements of the General Data Protection Regulation, and prioritize with respect to their implementation depending on the risks entailed by such processing for the data subject.

Amongst the obligations mentioned in the Guidelines, the data controllers/processors have the following duties:

- to maintain a continuous record of the processing activities,
- to perform an impact assessment procedure with respect to personal data, in case of personal data processing that would present significant risks for the data subject,
- to draft a series of internal procedures in order to guarantee the continuous observance of the data protection regulations, even in the case of a breach of security, amendments upon the respective data, or claims issued by the data subject.

For the complete text of the Guidelines (i.e., available only in Romanian), please access the following link

[http://www.dataprotection.ro/?page=Lansare\\_Ghid\\_aplicare\\_RGPD&lang=ro](http://www.dataprotection.ro/?page=Lansare_Ghid_aplicare_RGPD&lang=ro).

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