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Procedure for the use and operation of the national RO e-Transport system

On June 27, 2024, Order no. 1.337/1.268/2024 for the approval of the Procedure for the use and operation of the national system for monitoring the transport of goods in the RO e-Transport system, both those with goods classified as high fiscal risk, and the international transport of goods.

And on June 28, 2024, Emergency Ordinance no. 87/2024 was published, which provides, among other things, **strictly for those companies that hold the status of Authorized Economic Operator, the postponement of the application of contraventions** for failure to declare international road transport of goods in the RO e-Transport system **until January 1, 2025**.

Important changes in terms of VAT, excise duties and VAT treatment applied to the SGR system

The new provisions are contained in Emergency Ordinance no. 78/2024, amending and supplementing Law no. 227/2015 on the Fiscal Code, published in the Official Gazette on June 26, 2024.

I. Procedure for the use and operation of the national RO e-Transport system

I.1. Order no. 1.337/1.268/2024

Order no. 1.337/1.268/2024 for the approval of the Procedure for the use and operation of the national system for monitoring the transport of goods in the RO e-Transport system, both those with goods classified as high fiscal risk and international transports of goods, was published **on June 27, 2024**, in the Official Gazette of Romania no. 587, Part I.

The main elements presented in the procedure are the following:

Declaring the transport of goods in the RO e-Transport System

The RO e-Transport system is available in the SPV. Thus, the economic operators registered in the SPV for the use of RO e-Transport are subject to the provisions of the ANAF Order regarding communication by electronic means at a distance by:

- interconnection of the application available at the level of the issuer with the RO e-Transport System, by using an API (Application Programming Interface);
- use of the application made available free of charge by the Ministry of Finance, part of the RO e-Transport System.

Following the transmission of the data related to a transport of goods, the RO e-Transport System automatically assigns a unique identification number (UIT). The categories of road vehicles subject to monitoring in the RO e-transport system are those that have a maximum technically permissible mass of at least 2.5 tons, loaded with goods with a total gross mass of more than 500 kg or a total value of more than RON 10,000, related to at least one consignment of goods subject to transport.

Data declared in the RO e-Transport System

The RO e-Transport System records data on national road transport of goods with high fiscal risk and international road transport, regardless of the nature of the goods. The data requiring reporting include details about the consignor, beneficiary or consignee, name, characteristics, quantities and value of the goods transported, loading and unloading locations, details on the means of transport used and carrier, the declared date for the start of transport, as well as the UIT code generated.

This procedure distinguishes the following situations:

- in the case of a consignment of goods subject to international transport, all the transported goods will be declared, for which the system will generate a single UIT code;
- in the case of a transport initiated and completed on the national territory for a consignment of goods that includes goods with high fiscal risk, all categories of transported goods will be declared in the RO e-Transport System, for which the system will generate a single UIT code;
- for the transport of goods carried out in the groupage system, a number of UIT codes equal to the number of consignments of goods that are subject to the respective transport.

Also, if the transport declared in the RO e-Transport System is not completed within the validity period of the UIT code, the declarant will invalidate the transport in the RO e-Transport System and will resume the operation of declaring the transport and obtaining a new UIT code.

At the same time, the procedure also presents the possibility of modifying the declared data after obtaining the UIT code, provided that it is carried out within the 3 calendar days, no later than the moment the vehicle is set in motion. After the vehicle is actually set in motion on public roads, in order to update the information regarding the identification of the road transport vehicle, the transport organizer will access the RO e-Transport computer application through its own account in the SPV.

Obligations of the carrier

The main obligation of the transport operator is to make available to the driver the UIT code received from the users of the RO e-Transport System, in any intelligible form of presentation.

Obligations of the driver of the transport vehicle

The main obligation of the driver of the transport vehicle is to present, at the request of the competent bodies, the documents accompanying the transport of goods subject to monitoring through the RO e-Transport System, together with the UIT code. The UIT code may be presented in any intelligible form.

Establishment of contraventions

The present procedure clarifies in order to establish the value of the undeclared goods to be applied as a contravention, insofar as the transport in question is not accompanied by the sales invoice or the notice accompanying the goods.

I.2. Emergency Ordinance no. 87/2024

On June 28, 2024, in the Official Gazette of Romania no. 608, Part I, the Emergency Ordinance no. 87/2024 was published by which, **strictly for those companies that hold the status of Authorized Economic Operator**, according to customs legislation, the application of contraventions for failure to declare international road transport of goods in the RO e-transport system **is postponed until January 1, 2025**.

II. [Important changes in terms of VAT, excise duties and VAT treatment applied to the SGR system](#)

On June 26, in the Official Gazette of Romania no. 596, Part I, the Emergency Ordinance no. 78/2024 was published, amending and supplementing Law no. 227/2015 on the Fiscal Code ("Ordinance").

The Ordinance brings important changes in terms of VAT and excise duties as follows:

VAT and excise territory

With the new amendments to the Fiscal Code, the Exclusive Economic Zone (EEZ - which extends up to 200 nautical miles from the Black Sea shore) and the contiguous zone (which extends up to 24 nautical miles from the Black Sea shore) will no longer be part of Romania's VAT and excise territory.

In this way, the tax legislation on VAT and excise duties in Romania aligns with the Union customs legislation in terms of applicable territoriality, the limit of the territory being up to 12 nautical miles from the Black Sea shore.

Thus, companies that carry out drilling activities on the Black Sea platform or activities related to them and that are carried out at a distance of more than 12 nautical miles from the Romanian Black Sea shore should analyze the impact of VAT and excise duties that they have as a result of these changes.

VAT treatment applicable to the SGR system

According to the amendments, a VAT treatment applicable to the guarantee-return system (SGR) for non-reusable packaging is established.

Thus, the guarantee of 0.5 RON/non-reusable packaging, charged by producers, distributors and traders within the SGR system, does not represent the equivalent value of a supply/provision within the scope of VAT.

However, the quantities of packaging not returned at the end of a calendar year are assimilated to a delivery of goods made by the SGR administrator.

Thus, the VAT tax base for that supply is represented by the difference between the value of the guarantees received and the value of the guarantees returned by the SGR administrator at the level of a calendar year, the taxable event occurring in this case on the last day of the calendar year.

If the value of the guarantees returned by the SGR administrator is higher than the value of the guarantees received by it in a calendar year (i.e. the VAT tax base is negative), then the SGR

administrator will proceed to reduce the VAT collected through the VAT return for the last fiscal period of that calendar year.

These VAT provisions regarding the SGR system enter into force on January 1, 2025.

For more details, please feel free to contact us.



Raluca Bâldea
Partner, Indirect Tax
Deloitte Tax
rbaldea@deloittece.com

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