

A new challenge for economic operators - e-transport

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In the first six months, numerous legislative changes were published in the tax area. Worth mentioning are, for example, the amendments to the Tax Code, among others with reference to micro-enterprises. Some other regulations which are indirectly related to taxation, such as e-transport, have received less attention due to a smaller circle of people affected. Some details are given below.

What is e-transport?

E-Transport is a national computerised system for monitoring road transport. The following goods, which are considered to be of high fiscal risk, are subject to this monitoring:

- Foodstuff in the form of vegetables, plants, roots and tubers, classifiable under customs tariff numbers (NC) 0701 - 0714;
- Edible fruit, peel of citrus fruit or melons, classifiable under NC 0801 - 0814;
- Beverages, liquids containing alcohol and vinegar, classifiable under NC 2201 – 2208;
- Salt, sulphur, stone and earth, gypsum, lime and cement, classifiable NC 2505 and 2517;
- Knitted or crocheted garments and clothing accessories; classifiable under NC 6101 – 6117;
- Articles of apparel and clothing accessories, other than knitted or crocheted, classifiable under NC 6201 - 6212 and 6214 – 6217;
- Footwear, gaiters and the like, parts thereof, classifiable under NC 6401 – 6405;
- Cast iron, iron and steel, assignable under NC 7213 and 7214.

The obligation to register in the e-transport system only exists for road transport vehicles

- with a maximum permissible mass of at least 3.5 tonnes
- loaded with articles as described above, the total gross mass of which exceeds 500 kg, or
- with a total value of more than RON 10,000, corresponding to at least one business relationship.

If both high-risk items and other items are transported, the transport must be declared as a whole, with information for all items transported.

Data subjects, reporting obligations

The obligation to register the above transports is incumbent on the following persons, beginning on 01.07.2022:

- a) the consignee, which shall be recorded on the import declaration
- b) the consignor, which shall be recorded on the customs export declaration
- c) the (invoice) recipient in Romania, in the case of intra-Community acquisitions
- d) the supplier in Romania, in the case of domestic or intra-Community supplies
- e) the warehouse keeper, insofar as the objects are in transit and are unloaded or loaded in Romania.

The above persons have to register certain information on the transports subject to registration in the e-transport system. Access to the system takes place through ANAF's online communication platform, the so-called SPV (rum: spatiu virtual privat), on the basis of a digital certificate. Access to the e-transport system thus requires access to the ANAF online platform.

The registration must be made no more than three days before the start of the transport. After entering the complete data set, a code number (Rom: *cod UIT*) is generated, which identifies the transport individually. The validity of the UIT code is 5 days, beginning with the declared start time of the transport. The use of the code after this period is prohibited.

The person obliged to report has to retrieve the UIT number from the e-transport system and transmit it to the forwarder. This has to be done before the start of the transport, or by the time of crossing the border in Romania in the case of incoming transports.

The UIT number must be legibly noted on the transport documents, without corrections or deletions. The system also enables the exchange of information between the transport participants.

Upon request, the driver of the means of transport must make the transport documents including the UIT number available to the tax or customs authority.

Penalties

Until October 1st 2022, non-declaration or incorrect declaration of transports in the e-transport system will not be sanctioned. From October 1st 2022, non-presentation of the UIT number will be subject to fines between 20,000 - 100,000 RON as well as confiscation of the equivalent value of the undeclared items.

Conclusion

E-transport was introduced with the declared purpose of improving tax collection and preventing and combating illicit trafficking in goods. It is to be developed in the future and coupled with other national systems (e.g. e-billing, traffic control).

However, the general perception is that this new obligation generates additional and useless administrative burden for economic operators. Whether/in how far this measure actually proves to be useful and appropriate will probably be seen in the coming months.

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