

## **RO e-TRANSPORT applies to national road transport of goods with high fiscal risk and international road transport for all kind of goods**

On 15 December 2023, a set of modifications to the Ro e-Transport System entered into force.

RO e-Transport is an electronic system that is used to monitor road transport of goods with a high fiscal risk, and international road transport of goods in Romania. The Ministry of Finance, through the National Fiscal Administration Agency and the Romanian Customs Authority, monitors the transport of goods on the national territory through the RO e-Transport System.

Goods over 500 kg or over 10,000 RON are subject to mandatory declaration in the RO e-Transport System both for national and international road transport.

Sanctions for lack of declaration in the RO e-Transport System of all goods for international road transport (import/export transport operations in both EU and non-EU countries) will apply from 1 July 2024.

### **Who declares the goods related to international transport in the RO e-Transport System?**

The following users are obliged to declare the goods related to international transport in the RO e-Transport System, the data relating to the consignor and the beneficiary, the name, characteristics, quantities, and value of the goods transported, the places of loading and unloading, and details regarding the means of transport used, as well as the generated UIT code:

- a) The recipient registered in the import customs declaration, or the shipper registered in the export customs declaration, in the case of goods that are subject of import or export operations, as the case may be.
- b) The Romanian beneficiary in case the transported goods are purchased from an EU country.
- c) The Romanian supplier in case the transported goods are delivered in an EU country.
- d) The owner of the warehouse, in case of goods in transit that are subject of the transaction within the EU, both for goods unloaded on Romanian territory for storage or for creating a new shipment of one or more consignments of goods, as well as for goods loaded after storage or after creating a new transport on the national territory from one or more shipments of goods.

### **Who declares the goods with a high fiscal risk in the RO e-Transport System?**

The following users are obliged to declare goods with a high fiscal risk in the RO e-Transport System, the data relating to the consignor and beneficiary, the name, characteristics, quantities, and value of the goods transported, the places of loading and unloading, and details regarding the means of transport used, as well as the generated UIT code:

- a) The recipient registered in the import customs declaration, or the shipper registered in the export customs declaration, in the case of goods with a high fiscal risk that are subject of import or export operations, as the case may be.
- b) The Romanian beneficiary in case the transported goods with a high fiscal risk are purchased from an EU country.
- c) The Romanian supplier in case the transported goods with a high fiscal risk are delivered in an EU country.

- d) The owner of the warehouse, in case of goods with a high fiscal risk in transit that are subject of the transaction within the EU, both for goods unloaded on Romanian territory for storage or for creating a new shipment of one or more consignments of goods, as well as for goods loaded after storage or after creating a new transport on the national territory from one or more shipments of goods.
- e) The economic operator, for goods with high fiscal risk owned and transported between the place of loading and the place of unloading, located on the national territory.
- f) The Romanian service provider, in case of commercial operations representing a non-transfer both for the goods unloaded on the territory of Romania for the provision of services, as well as for the resulting goods reshipped to the country of the commercial partner.
- g) The Romanian beneficiary, in case of commercial operations representing a non-transfer both for the goods shipped from Romania for the provision of services in an EU member state, and for the resulting goods reshipped to Romania.
- h) The Romanian client, in case of commercial operations that subscribe to the regime of stocks at the disposal of the client in the situation where Romania is the member state to which the goods were shipped or transported, both for the goods unloaded on the territory of Romania and for the goods delivered in a later stage after arrival, to another taxable person in Romania or in case the respective goods are returned to the member state from which they were originally shipped or transported.
- i) The Romanian supplier, in case of commercial operations that subscribe to the regime of stocks at the customer's disposal in the situation where Romania is the member state from which the goods were shipped or transported, both for the goods shipped from Romania, and in the case that the goods respectively are returned to Romania.

RO e-Transport users are obliged to provide the road transport operator with the UIT code related to the transported goods, directly or through the transport organizer, as the case may be, until the latest when presenting the vehicle at the road border crossing point upon entering Romania or at the place of import, respectively when the vehicle is actually put into motion, as the case may be.

#### **OBLIGATIONS OF THE TRANSPORT OPERATOR:**

- To equip the vehicles with GPS, in case the vehicles have no such equipment. The Ministry of Finance requests that vehicles must be equipped with devices that transmit the positioning data of the transport vehicle and telecommunication terminal devices that use satellite positioning and data transmission technologies, on which the IT modules to monitor goods transport through which are recorded the data relating to the sender and beneficiary, the name, characteristics, quantities and value of the transported goods, loading and unloading places, details on the means of transport used, as well as the generated UIT code.
- To ensure the transfer of the current positioning data of the transport vehicle, which are the subject of the declaration, throughout the transport route of the goods which are the subject of monitoring through the RO e-Transport System.
- To equip the transport vehicles with telecommunication terminal devices that use positioning and satellite data transmission technologies.
- To provide the driver with the UIT code received related to the transported goods, at the latest when the vehicle is presented at the road border crossing point upon entering

Romania or at the place of import, respectively when the vehicle is actually put into motion, as the case may be.

**NOTE: detailed information on the obligation** to equip the vehicles with GPS and the IT modules to monitor goods transport are to be provided in the application norms. We will keep you informed.

#### **OBLIGATIONS OF THE DRIVER:**

- In case of road transport on the national territory of goods with a high fiscal risk and international road transport of goods, the driver of the transport vehicle has the obligation to start the positioning device before the start of the transport on the national territory, respectively to stop the positioning device only after the delivery of the goods to the declared place of delivery on the national territory or after leaving the national territory.
- To present, at the request of the competent bodies of the National Fiscal Administration Agency or of the Romanian Customs Authority, respectively at the request of the officers and police agents of the Romanian Police, the documents of the transport of goods that are subject to monitoring through the RO e- Transport together with the UIT code provided by the consignee mentioned in the import customs declaration/ the Romanian beneficiary/ the Romanian supplier/ the owner of the warehouse/ the economic operator.

#### **Authorities that control and apply sanctions:**

- National Fiscal Administration Agency
- Romanian Customs Authority
- officers and police agents of the Romanian Police

#### **Fines for drivers:**

- lack of UIT code is fined from 5,000 RON to 10,000 RON.

#### **The list of the goods with fiscal risk that must be declared in RO e-Transport System are as follows:**

- vegetables, plants, roots and tubers, food, according to NC codes 0701 to 0714
- comestible fruits; peel of citrus fruits or melons, according to NC codes 0801 to 0814
- beverages, alcoholic beverages and vinegar (are excluded the excise goods which travel in a suspensive excise duty regime), according to NC codes 2201 to 2208
- salt; sulfur; soil and stones; ipsos, lime and cement, according to NC codes 2505 and 2517
- clothing and clothing accessories, knitted or crocheted, according to NC codes 6101 to 6117
- clothing and clothing accessories, other than knitted or crocheted, according to NC codes 6201 to 6212 and NC codes 6214 to 6217
- footwear, gaiters and other similar goods; parts of these goods, according to NC codes 6401 to 6405
- cast iron, iron and steel, according to NC codes 7213 and 7214.

**Source: UNTRR**