Accelerating Romania: The Future of e-Transport Unveiled ◣

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Q.: Is the international transport of goods applicable to ALL goods or only the high tax-risk goods (alcohol,...)?

A.: In the context of international transport of the goods, it is obligatory to declare the data for all kinds of goods.

Q.: Are the e-Transport rules part of the Romania VAT Act? In other words, is non-compliance subject to VAT penalties for the taxable person? And how does it fit with the EU Quick Fixes on proof of intra-community supplies?

A.: They are separate from the VAT Act and the quick fixes.

Q.: Imports that come by vessel and are customed-cleared in the sea-port, after which vehicles are put into motion, have to be reported to get a UIT code?

A.: Romanian e-Transport regulation covers the transport of goods on the roads.

Q.: Hello, must an UIT code also be obtained for excise goods?

A.: In international transportation, the nature of the products transported is not taken into account. For national transports, a UIT code is required for the transportation of high risk fiscal products.

Q.: Courier services are authorized by local regulator Ancom as postal services. In this case, courier traffic is assimilated to international road transport as it is defined by EU Regulation no 1072?

A.: The definition of international carriage provided for at Article 2 of EU Regulation 1072/2009 does not differ based on the status of the person undertaking the transport. Therefore, courier services should also be included.

Q.: Did I understand correctly that e-Transport for all goods is mandatory since March and since July the fines are increasing? Meaning that fines for not having UIT for all goods are already applied now?

A.: The rule came into force in January 2024 for all international transports in Romania. The period between January and June is a grace period. Starting July there will be sanctions applied.

Q.: What would you consider to be the most important issues that are not yet completely clarified?

A.: The lack of a procedure for the application of the provisions concerning the international transport.

Q.: Do you have a tool assisting companies to generate the UIT?

A.: For such technical questions, we will be happy to provide you with a demo of our product.

Q.: Does the threshold of RON 10, 000 or 500kg apply solely to goods with high fiscal risk & combined transports or does this threshold also apply to international transport of goods, irrespective of the type of goods?

A.: If these thresholds are exceeded in international transports, regardless of the product being transported, a UIT code is required. Main rule is 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. If ıt includes international transport of goods, ıt has to be declared. Although the applicable legal provisions are not clear in this respect, we consider that the same threshold should apply to international transport as well. This would have to be clarified by the RO authorities.

Q.: You said that the transport operator has the obligation to update the data in case of an auto-change. But if the beneficiary is the one that completes first the data for the transport, how will the transport operator update a UIT Code obtained by the beneficiary?

A.: In practice, although obtaining a UIT code is within the responsibility of different individuals in scenarios such as import and export, if any change occurs before the UIT code is used, whoever provided the first data from the ANAF portal must change the data and generate a new UIT code. It can change with scenario to scenario.

Q.: How can the recipient of the goods (company in RO) report all required information (like truck plate numbers, city of crossing the boarder, exact date of start of transport etc.) that must be provided by the external supplier? Is there a law that we can refer to in order for the supplier to give us all the information in good time?

A.: For products imported into Romania, it is naturally not possible for the foreign seller to enter the ANAF system. For this, the Romanian buyer must log in to the system and provide the relevant information. In practice, most likely, the logistics companies that carry out the transportation will provide the said information and even take an active part in obtaining the UIT code, depending on the situation.

Q.: Who are 'transporters'? Carriers, haulers, transport service providers? Or also taxable persons supplying goods, intra-community acquire goods or import goods?

A.: Yes, transporters can be forwarder or a transport organizer. It is the Romanian supplier or beneficiary in the intra-community import of goods who should obtain the UIT Code.

Q.: **What about foreign (non-established) businesses acquiring goods in Romania from other EU Member States? Are they also in scope of e-Transport?**

A.: If the Romanian supplier or a beneficiary has a customs registration and actively used for that transport of goods then UIT Code should be obtained by supplier.

Q.: **How to declare e-Commerce orders in e-Transport system? Is it necessary to declare all orders if we send truck with orders from our warehouse in eg. Bucharest to Bulgaria? Is there the same obligation as for FLT transports? Who is responsible for UIT code if there are more goods from different sellers on one truck?**

A.: Main rule is 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. Whether transportation is planned to be in Romania with high fiscal risk goods or internationally, the UIT Code must be obtained to comply with the law.

Q.: **For non high-fiscal risk products, are we also obliged to report for national flow, domestic, within Romanian territory?**

A.: Main rule is 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. If it includes international transport of goods, it has to be declared.

Q.: **The thresholds applicable to high risk products are applicable to all international transports of goods? (no matter of the type of transported goods)?**

A.: Main rule is 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. If it includes international transport of goods, it has to be declared.

Q.: **Entering a transaction on the Government Portal, it will provide the UIT number, as far as I understood; however, it will generate the expected XML file as well?**

A.: First of all, you have to enter the data to ANAF through SPV in an XML format. Excel or word documents are not supported in that context. After this process, you can use your UIT Code that you obtained from ANAF.

Q.: How do you see the information exchange with suppliers for all information that is needed for the UIT code - (also the same situation for deliveries FCA transports) by e-mail, do you see other options?

A.: It is very likely that the parties will share information in the process of obtaining a UIT code. In this context, a secure way of transmitting this information should be adopted, such as the use of secure corporate e-mail, EDI and other methods with adequate cyber security measures.

Q.: How is control over e-Transport reporting happening? Is there a comparison source (e.g. Romanian VAT taxable persons' VAT return)? And practically, are there physical controls on trucks?

A.: There is no reporting under e-Transport. The information provided to the government and the UIT code received in return is the main process. In this context, the e-Reporting that Romanian companies have to do on a quarterly or annual basis and the e-Invoices generated from the system can confirm the transportation in question and the income and expenses arising from this transportation. 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.

Q.: If there is an import planned from an external supplier out of Romania, who needs to clarify the transport ?How should be processed if the transport provider is not clear for us in Romania?

A.: 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, 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 the creating a new shipment of one or more consignments of goods.

Q.: If orders are coming by airfreight and then transported via a van to the warehouse, do we still need to declare them?

A.: Law dictated that only the transportations that take place on the roads are in the scope of the law. In that scenario, warehouse owner or beneficiary in Romania might obtain the UIT Code.

Q.: **If the carrier does not have the tracking devices turned on, who will support the fine ,the carrier or importer?**

A.: Under the Romanian e-Transport rules, the responsibility for ensuring that tracking devices are operational typically falls on the carrier, as they are directly responsible for the transportation of goods. If the carrier does not have the tracking devices turned on, it is usually the carrier who would face the penalties, including fines, for non-compliance with the tracking requirements.

Q.: **When we say international transport, do we mean all categories of products that cross the Romanian border? I know that a project was proposed to add new categories, is it still up to date?**

A.: When we say international transport that take place in Romania, we mean all kinds of goods.

Q.: **Do you have integrated SAP solution so that the generated UIT code is transmitted via SAP to the driver and also the driver can transmit the plate number in real time via SAP?**

A.: For such technical questions, we will be happy to provide you with a demo of our product.

Q.: **What about the dropshipping process when the goods go directly to customers. Who has to report?**

A.: Main rule is 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.

Q.: **Does the e-Transport have some web UI for uploading the data manually, for example from excel file?**

A.: The data can be uploaded manually, via the virtual private space (SPV) hosted by ANAF. But this data has to be transmitted in XML.

Q.: **If an RO VAT registered (but non established) business is buying goods from other EU states, are they responsible for e-Transport?**

A.: Regardless of whether the importing company is established within Romania or not, if an importing company's registration will be actively used at customs when the products in question enter customs, then yes, the non-established company must obtain a UIT code.
In case of intra-EU acquisitions, it is the buyer in Romania that is responsible to declare the necessary data and obtain the UIT code.

Q.: **In case of couriers (e.g DHL, UPS etc) when multiple trucks are used during a transport how and who can report the changes?**

A.: Probably, forwarders/couriers are likely to obtain the UIT code with an agreement.

Q.: **If we start reporting the transports to ANAF from March, do we have to declare all transports from January and February too?**

A.: For international transport of goods, it has started already by January. Grace period will be active by the end of June. For international transport of goods the fines are applicable starting from July 2024. The transport of goods undertaken as of this date would have to be compliant with the new rules in order to avoid sanctions.

Q.: **Is the archiving for these e-Transport reports mandatory?**

A.: While e-Invoicing platforms typically have explicit archiving periods, such as the 10-year mandate for electronic invoices in Romania, the e-Transport system's focus is more on the real-time monitoring and reporting of transportation data. If archiving is required, it would likely be under general fiscal documentation rules.

Q.: **Please, could you clarify the UIT code to be handle by driver shall be in printed a document or shall be just know the UIT code number? thanks**

A.: The e-Transport rules do not require the UIT code to be printed in the CMR. It can be presented on hard copy or electronically.

Q.: **If we do not have the transport documents, especially the invoice, how will we know the value of the shipment if it is more than $10 000 and must be announced in e-Transport?**

A.: You probably have the estimated value of the goods. You have to calculate it correctly or you can consider is it exceeding 500 kg threshold.

Thank you!