

News on the new e-Transport monitoring system

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The legal situation in the transport sector is constantly changing. The recently introduced e-Transport Monitoring System (hereinafter **RO e-Transport**) needs to be supplemented in order to keep pace with changes at European level. The legislator must ensure that the circulation of goods (especially those with high tax and customs risks) is monitored efficiently on their domestic or intra-Community transport route.

Regulations

RO e-Transport was introduced in Romania by Emergency Ordinance 41/ 2022 and supplemented on 15.12.2023 by EO 115/ 2023. The existing monitoring system was amended and supplemented again by EO 43 of 30.04.2024.

Regulatory purpose

The latest new regulations aim to simplify the procedures for certain categories of transport (e.g. postal consignments), to define the reporting obligations for other categories of users, but also to provide for exemptions from this obligation. Finally, new sanctions are also the subject of EO 43/2024.

Extension of the persons subject to reporting requirements

Through Art. II point 1 of EO 43/2024 the circle of users who must enter information about the transported goods into the RO e-Transport system was extended as follows:

- in the case of service relationships in the context of which no intra-Community transfers takes place (*non-transfer*):
 - service providers from Romania in non-transfer service relationships with foreign clients, both for goods unloaded for the provision of services in Romania and for the resulting end products sent back to the client's country;
 - Clients from Romania in *non-transfer* service relationships with foreign service providers, both for goods sent from Romania to a member state of the EU for the provision of services and for the resulting end products sent back to Romania;

- in the case of consignment transactions:
 - Customers from Romania for goods made available to the customer if Romania is the Member State to which the goods were dispatched or transported. This also applies to products that are unloaded in Romania, delivered to another taxable person in Romania after arrival, but also to those that are returned to the Member State from which they were originally dispatched or transported.
 - Suppliers from Romania for items made available to the customer from another EU Member State if the consignment goods are shipped or transported from Romania. This also applies in the event that the respective goods are returned to Romania.

Extension of the exemptions from the reporting obligation

Art. II point 4 of EO 43/2024 extended the scope of activities that are exempt from the reporting obligation to include the following, among others:

- the movement of products subject to excise duty which are in circulation in accordance with the tax legislation under the suspension system or with excise duty paid in the Member State of dispatch, or for which the movement control system for excise goods ("EMCS") for issuing the electronic administrative document (e-DA) or the simplified electronic administrative document (e -DAS) applies;
- the transportation of goods by postal service providers in postal parcels in accordance with the provisions of EO 13/2013 on postal services.

Elimination of sanctions

Art. II points 2 and 3 of EO 43/2024 provides that the additional sanction of confiscation of the value of goods not declared in the RO e-Transport system (both in the case of goods transport with a high tax risk and cross-border goods transport) does not apply if the offense is detected by checks after the end of the road transport and the users have supporting documents and accounting records for the respective goods for the period to which the operations carried out relate.

Entry into force of the administrative sanctions

Art. III of EO 43/2024 stipulates that certain provisions on fines for violations of RO e-Transport (according to Art. LXXIV Pkt. 21 EO 41/2022 impose fines of between RON 5,000 and RON 100,000) will only come into force from 01.07.2024, i.e. will only apply to offenses committed and determined from this date onwards.

Conclusion

The adoption of EO 43/2024 represents an important step in adapting the legal framework to current economic and operational realities and recognizes the need to differentiate between the various forms of freight transport in order to achieve better management and greater efficiency.

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