
Amendments regarding customs representation

22 December 2014

In brief

National Agency for Fiscal Administration Order no. 3633/2014*, for the approval of the technical norms on customs representation as well as of the Guidelines for completion of customs declarations for particular situations arising from the type of representation, has been published. The normative document also repeals Order no. 4999/2007**.

In detail

Following the publication of Order 3633/2014 and the repealing of Order 4999/2007, we remind you of our tax and legal alert dated 2 October 2014 and clarify the provisions on customs representation.

Thus, any person can represent directly a person on the Romanian customs territory if is able to present the goods covered by the customs declaration, together with all the documents required for the application of the provisions regarding the customs procedure for declaring those goods.

Indirect representation of a person on Romanian territory can be performed by

Romanian legal persons holding the status of customs broker or other legal person, but only if empowered by only one company.

Under the new legislation, representatives can prepare the documents and complete the formalities, by presenting the customs authorities with the power of attorney for representation document and its limits.

The new provisions will come into force on 19 December 2014.

[Source: *Official Journal of the European Union* no. 882 / 4 December 2014, pages 15-16]

The takeaway

Direct representation on the Romanian customs territory can be performed by persons who do not hold the status of customs brokers.

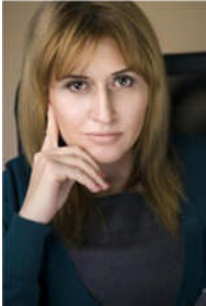
Companies should also consider the new provisions from the perspective of procedural compliance, specifically with respect to the documents required to fulfil the formalities imposed by the customs provisions regarding representation and correct preparation of customs declarations.

* Order no. 4999/2007 for the approval of the technical norms on the implementation of the representation right provided in Council Regulation (EEC) no. 2913/1992 dated 12 October 1992 establishing the Community Customs Code and of the Guidelines for completion of boxes no. 2, 8, 14 and 54 of customs declarations in specific cases arising from the type of representation.

** Order no. 4999/2007 for the approval of the technical norms on the implementation of the representation right provided in Council Regulation (EEC) no. 2913/1992 establishing the Community Customs Code and of the Guidelines for completion of boxes no. 2, 8, 14 and 54 of the single administrative document in specific cases arising from the type of representation.

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:



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