

Centralised customs clearance in Romania

23 March 2017

In brief

The procedure for centralised customs clearance was implemented at the national level in the systems for reporting goods at the moment of import / export as of 16 March 2016. Under certain conditions, economic operators can lodge the customs declarations related to certain customs operations at a customs office in Romania other than the one where the goods are presented for clearance.

In detail

ANAF President Order No. 866/2017 for completing the technical norms of the Romanian system for automated processing of import customs declarations, approved through ANAF President Order No. 1.885/2016 and Order No. 867/2017 for completing the technical norms of the export control system approved through ANAF President Order No. 1.1.94/2016 (hereinafter "the orders") have been published in the Official Gazette.

These orders implemented the procedure regarding national centralised customs clearance, which was one of the most important simplifications mentioned in the Union Customs Code, applicable as of 1 May 2016.

In order to benefit from this simplification, interested

economic operators should fulfil certain conditions, as follows:

- The consignee or the exporter, as the case may be, and the declarant / customs representative are certified as Authorised Economic Operator (AEO).
- The declarant / customs representative has to submit a standard customs declaration at the supervising customs office and present the goods at the customs office of clearance.

This procedure is applicable for all customs operations, except transit.

There are certain types of goods which cannot be the subject of the national centralised customs clearance procedure:

- Excise goods under the customs warehouse regime

and under the rules regarding movement / reception under the excise duty suspensive regime;

- Military products subject to export, import and other operations control regime, according to Government Emergency Ordinance No. 158/1999.

[Source: Official Gazette No 187 dated 16 March 2017, pg. 14-15-16]

The takeaway

As of 16 March 2017, the national centralised customs clearance system allows customs declarations to be submitted at a customs office in Romania other than the one where the goods are presented for clearance. This simplification is applicable only to Authorised Economic Operators for the standard procedure of declaration for all customs regimes, except the transit regime.

Let's talk

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



Mihaela Mitroi, *Partner,
Tax and Legal Leader*
mihaela.mitroi@ro.pwc.com



Ionut Simion, *Country
Managing Partner*
ionut.simion@ro.pwc.com



Daniel Anghel, *Partner,
Indirect Tax Leader*
daniel.anghel@ro.pwc.com



Diana Coroaba, *Partner,
Indirect and Financial
Services*
diana.coroaba@ro.pwc.com



Ionuț Sas, *Partner,
Direct Tax*
ionut.sas@ro.pwc.com

PwC Romania

*Lakeview Building
301-311 Barbu Văcărescu Street
Sector 2, Bucharest
Tel.: + 40 21 225 3000
Fax: + 40 21 225 3600*

This Tax & Legal Alert is produced by PwC Romania tax department.

Legal Disclaimer: The material contained in this alert is provided for general information purposes only and does not contain a comprehensive analysis of each item described. Before taking (or not taking) any action, readers should seek professional advice specific to their situation. No liability is accepted for acts or omissions taken in reliance upon the contents of this alert.

© 2017 PwC. All rights reserved. "PricewaterhouseCoopers" and "PwC" refer to the network of member firms of PricewaterhouseCoopers International Limited (PwCIL). Each member firm is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for the acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way. No member firm is responsible or liable for the acts or omissions of any other member firm nor can it control the exercise of another member firm's professional judgment or bind another member firm or PwCIL in any way.