

Instructions for filling in an electronic Accompanying Administrative Document (e-AAD)

Services

- Reviewing the VAT implications of each line of business and identifying opportunities for improving VAT cashflows;
- Reviewing the VAT implications of the operations carried out and the VAT position with a view to identifying potential risks and penalties that might be incurred;
- Assistance with respect to the VAT treatment of specific operations;
- Assistance during VAT audits;
- Assistance with respect to strategies for VAT planning;
- Assessing the VAT implications of restructuring operations (e.g. mergers and acquisitions, transfer pricing, commissionaire structures);
- Assistance with registration for VAT purposes in other EU Member States, as well as related VAT compliance services;
- Assistance with preparing and submitting VAT refund claims both in Romania and in other EU Member States, as well as in non-EU countries.

Order no. 1599/2009 (published in Official Gazette no. 876/16.12.2009) has approved the instructions for filling in an electronic Accompanying Administrative Document (e-AAD).

From 15 January 2010, economic operators in Romania which are authorized to supply products subject to excise duties under excise duty suspension arrangements must submit an e-AAD before delivering the products. The products can be dispatched only after being assigned a unique Administrative Reference Code (ARC), which is indicated on the e-AAD. The e-AAD form must also be printed, using EMCS-RO software, and must accompany the transport.

Transmitting the e-AAD electronic messages does not replace hard copy documents and other procedures currently performed which continue to be mandatory.

Up to 1 April 2010 the e-AAD documents registered in the system will be manually closed by the customs authorities of dispatch, when the 3rd certified copy of the AAD is presented.

Economic operators from other Member States which are authorized to supply products subject to excise duties under excise duty suspension

arrangements must comply from 1 April 2010 with the requirement to submit an e-AAD.

When receiving products subject to excise duties under suspension arrangements, the consignee must obtain an acknowledgement of receipt of the accompanying administrative document from the relevant authority. Organizations which are exempt from excise duty payment must notify the relevant customs authority upon receipt of products subject to excise duties under duty suspension arrangements. If the customs authorities do not carry out a check within 48 hours of the notification, such organizations must carry out the formalities for receipt of the products themselves and present copies 2, 3 and 4 of the AAD to the customs authorities for the purposes of booking the data in the EMCS-RO system.

When products subject to excise duties are imported and moved within EU territory under duty suspension arrangements, the excise duty number of the importer must be mentioned on the e-AAD as from 1 April 2010. Consequently, importers which intend to release into free circulation products subject to excise duties under excise duty suspension arrangements on or after 1 April 2010 must submit their request for import authorization in line with the new rules no later than 1 April 2010.

About us

Our team consists of more than 100 Romanian and international consultants, with command of local and international legislation, organized to be able to react at short notice to requests for tax assistance covering a wide range of issues.

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