

Indirect Taxnewsflash

KPMG IN ROMANIA

New technical norms for customs registration

Services

- VAT, customs and excise duties review and planning aimed at enhancing the VAT cashflow;
- VAT review and health checks aimed at identifying exposure to VAT risks and potential penalties;
- Advice on VAT treatment of specific transactions;
- VAT assistance during tax audits conducted by the tax authorities;
- Advice on VAT, customs and excise duties planning strategies;
- VAT implications arising from business restructuring (e.g. mergers and acquisitions, transfer pricing policies, commissionaire structures);
- VAT registration in Romania and other EU countries, as well as compliance services;
- Preparation and filing of VAT refund claims.

Order no. 1554, published in Official Gazette no. 429, 24 June 2009, sets out the technical norms for customs registration

The technical norms set out the procedure for issuing EORI numbers as well as informatics system registration numbers.

The informatics system registration numbers are numbers, separate from EORI numbers, issued for:

- Persons, other than economic operators, which are established in another member state, and which do not have an EORI number, but perform operations requiring an identification number (import, export, transit, applying for an authorization for customs simplifications or customs procedures in different Member States);
- Individuals and legal entities which are not established in the territory of the European Union and which submit for the first time in Romania a customs declaration for temporary import or for re-export following temporary import.

To obtain the informatics system registration number, a written application must be filed either with the regional office of the relevant customs authorities or with the customs office, where the goods will be declared. These numbers cannot be used for summary declarations; an EORI number is required in this case.

The technical norms also state that economic operators, which have TIR Carnets, which are not based in the Community and which are required to apply for an EORI number, must submit a request to the customs office where the goods are imported into/ exported from Community territory.

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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