

Indirect Taxnewsflash

KPMG IN ROMANIA

Orders of the National Customs Administration have been published, regarding the conditions for authorization of special customs procedures, as well as modification of provisions regarding simplified customs clearance procedures.

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Customs

Authorization of special customs procedures

Order of the National Customs Administration No. 7789/30.08.2007 for the approval of the Norms concerning the authorization of special customs procedures, so called "economic customs procedures", has been published. (special customs procedures are warehousing, inward processing, outward processing, temporary admission, and processing under customs control).

The use of a special customs procedure by an economic operator may be authorized via the standard procedure or a simplified procedure.

To obtain authorization via the standard procedure, an application should be submitted to the National Directorate for Excises and Customs Operations (DRAOV).

There is also a simplified procedure for obtaining the authorization. This involves simply submitting the customs declaration to the customs

office for approval. In this case, the authorization is obtained directly from the customs office with no need for the application and authorization file to be submitted to the Regional Customs Office.

The simplified authorization procedure may not be used by economic operators who already benefit from simplified customs clearance procedures.

It is possible to make an application for an authorization for special customs procedures with retroactive effect, except for applications for a customs warehousing regime

For companies which request authorization for special customs procedures in several EU member states, a single authorization will be issued which will be valid in all member states involved in these operations.

In this particular case, the application will be submitted to the National Customs Authority of the member state where the first operation involving the goods takes place.

Modifications of simplified customs clearance procedures

National Customs Administration Order No. 716/2007 provisions regarding simplified customs clearance procedures have been modified. The main modifications refer to:

- Conditions for authorization
- Steps for home customs clearance procedure
- The application "authorization for simplified procedures" available in the IT system of the customs authority.

One change is that, to apply for authorization for special customs procedures, a company does not need to disclose the number of its import operations from the previous calendar year (as has been the case until now), but only from the preceding twelve months up to the date of submission of the application. This is important since if the number of disclosed import operations is low or nil (which may be the case for companies who have recently been in a set-up phase), the customs authorities are likely to refuse to allow the application of special customs procedures.

The application "authorization for simplified procedures" facilitates the process of obtaining the authorization request as for 14 September 2007. The link for this application is available on the website of the National Customs Authority, section "Economic agents/using the customs IT system".

The link is also available through the ECS (Exports Control System) application.

The ECS application is available for home customs clearance starting from 17 September 2007.

Modifications of legal provisions with effect on customs procedures

In Official Gazette no. 627 some modifications of legal norms have been published regarding customs formalities and procedures.

One of these modifications is that representations to the customs authorities on behalf of others can only be made by a legal entity and not by an individual

Another modification of provisions of Customs Regulations refers to the period of time for which goods that are considered to be perishable merchandise (chapters 1-3 Customs Tariff). These goods may only be kept under customs supervision for up to 48 hours from the date of issuance of the retention certificate.

The scope of actions defined as being civil offences according to the Customs Regulation approved by Government Decision no. 707/2006 has also been extended.

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About us

KPMG Romania's Tax Department consists of more than 85 Romanian and international consultants, having command of local and international legislation, organized to be able to react at short notice to any request for tax assistance you may require.

Announcement

If you would like more information about the effects of EU accession on your business and the support KPMG can offer you, please do not hesitate to contact us.

For further information about changes in legal provisions, as well as other issues related to customs, please contact Ana Maria Notingher at anotingher@kpmg.com or Vincensso Salagean at vsalagean@kpmg.com or at (+40) 744 800 800.

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