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[Emergency Ordinance regarding National System for the monitoring of road transports of goods with high fiscal risk on the national territory \(RO e-transport\)](#)

The Emergency Ordinance establishes the types of transports that will be monitored, the categories of taxpayers required to declare in the RO-e transport system, the submission deadlines, as well as the sanctions for the payers which are not compliant with the provisions.

[Law for the annulment of some fiscal obligations and the modification of some normative acts](#)

The law which provides for the cancellation of some fiscal obligations and clarifies the tax regime applicable to per diems has been adopted

I. [Emergency Ordinance no. 41 for National System for the monitoring of road transport of goods with high fiscal risk RO e-Transport and repealing art. XXVIII of the Government Emergency Ordinance no. 130/2021 regarding some certain fiscal budgetary measures, prolonging of certain deadlines and the amendment and supplement of certain normative acts](#)

The RO e-Transport system aims to monitor the road transport of goods with high fiscal risk on the national territory. The system is managed by the Ministry of Finance through the National Agency for Tax Administration and the National Centre for Financial Information.

Specifically, through the RO e-transport system, the following types of transports of goods with high fiscal risk will be monitored (for the part on the Romanian territory):

- transport of goods from intra-Community acquisitions and supplies;
- transportation of goods from imports and exports;
- transport of goods between two locations from Romania territory;
- transport of goods from intra-Community transactions, in transit on the territory of Romania.

Currently, the reporting in the RO e-transport system is optional, but it becomes mandatory starting with **1st of July 2022** for the following categories:

- the beneficiary of intra-Community acquisitions and also, the supplier in the case of intra-Community supplies;
- the importer and also, the exporter mentioned in the customs declarations;
- the supplier in the case of goods that are the subject of local transactions;
- the depository in the case of goods which are in transit.

The users declare through the RO e-Transport system information regarding: the sender and the beneficiary, the characteristics and the value of the transported goods, the place of loading and unloading, as well as information on the used means of transport. Based on these, an UIT code will be generated through which, the transported goods are identified.

The UIT code can be requested up to 3 calendar days before the declared date for the start of the transport, namely the actual movement of the means of transport and is valid for 5 calendar days from the date of the start of the transport.

It is forbidden to modify the data recorded after the presentation of the goods at the border crossing point at the entrance to Romania or at the place of import, namely after the actual movement of the means of transport (as the case may be).

The provisions of this Ordinance also apply when there are transported both goods with high fiscal risk and other goods that do not fall under this category.

Instead, the transports of goods destined for diplomatic missions, consular offices, international organizations, NATO forces, the European Union, the member states of the Partnership for Peace or the states with which Romania has concluded agreements for protecting essential state security interests are exempted.

The goods with high fiscal risk that are subject to monitoring shall be established by Order of the President of the National Agency for Fiscal Administration within 15 days from the date of entry into force of this Emergency Ordinance. Currently, through a Draft Order, NAFA proposed the following categories of goods (the final list shall be consulted):

- vegetables, plants, food roots and tubers;
- edible fruits, citrus peels or melons;
- drinks, alcoholic liquids and vinegar;
- salt, sulphur, earths and stones, plaster, lime and cement;
- clothing and clothing accessories, knitted or crocheted;
- clothing and clothing accessories other than knitted or crocheted;
- footwear, gaiters and similar articles, parts of these articles.

The procedure for applying the RO e-transport system will be subsequently established also by NAFA Order, within 30 days from the date of entry into force of this emergency ordinance.

The fines applied by the authorities for non-compliance with the provisions can vary between 20,000 lei to 100,000 lei in the case of legal entities, namely between 10,000 lei and 50,000 lei in the case of individuals. Also, the acts can even be sanctioned with the seizure of the value of the undeclared goods.

[Law no.72 for the cancellation of some fiscal obligations and for the modification of some normative acts](#)

This law introduces the following provisions

1. Cancellation of tax obligations established by the Romanian Tax Authorities as result of requalification into salary income of the delegation/secondment allowances granted by employers to their employees, for tax periods from July 1, 2015 until the entry into force of the current law.
2. The prohibition for Romanian Tax Authorities to issue in the future tax decisions regarding the requalification into salary income of the delegation / secondment allowances granted during the period between July 1, 2015 and the date of entry into force of the law.

The above provisions benefit all taxpayers for whom differences of tax obligations have been established through a tax decision, as a result of the reclassification of transactional delegation / secondment allowances into salary income.

The main categories of taxpayers covered by this amnesty are employers from the field of international carrier services, construction service providers, assembly, enterprise, etc, or temporary employment agencies in Romania that recruit people and make them available to other companies in the European Union or third countries.

3. The Law 227/2015 on the Romanian Tax Code was also amended, by introducing an additional non-taxable threshold for delegation / secondment allowances granted to employees: more specifically, such allowances may be exempt only within the limit of three basic salaries for the job held (three wages provided in the mandate contract, for directors or board members of companies), but in the same time with the application of the threshold of 2.5 times the amount of the allowance established for employees of public institutions. The threshold of three basic salaries will be pro-rated by dividing it to the number of days actually worked in the respective month, and the result will be multiplied by the number of days in which the activity is carried out in another locality / abroad.

The same tax regime applies to individuals with other contractual forms and who may benefit from such allowances (administrators, directors, board of directors) who are in similar situations;

The preferential tax treatment that was applicable to delegation/secondment allowances will be extended to any additional benefits received under a mobility clause.

The amendments brought to the Tax Code by Law no.72 shall apply starting with the remunerations related to May 2022.

Also, the same law establishes that any tax requalification related to amounts granted in the form of delegation/secondment allowances will be able to be carried out by the tax authorities only following the inspections performed by the Labor Inspectorate. The procedure according to which such requalification may be carried out shall be established by joint order of the Minister of Labor and Social Solidarity, as well as the Minister of Finance, within 60 days from the date of publication of this law.

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