

Tax & Legal Weekly Alert

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Articles in this issue

Tax Updates

Starting with March 15th, 2015, electronic signature will become mandatory when submitting the Entry Summary Declaration

As of September 15th, 2014, economic operators introducing goods in the EU through Romanian customs offices may use electronic signature for submitting the Entry Summary Declaration via ICS-RO customs system.

The use of the electronic signature is optional for a period of 6 months starting with the date of approval of the Order, and will become mandatory as of March 15th, 2015 – [page 2](#)

Clarifications with respect to the classification of supporting towers of wind turbines from a building tax perspective

Decision no. 5/2014 of the Central Tax Commission brings clarifications with respect to the classification of supporting towers of wind turbines as buildings for building tax purposes under the provisions of the Fiscal Code – [page 3](#).

Customs declarations submitted outside working hours for Authorized Economic Operators (AEO)!

According to a draft order published on the [website of the General Customs Directorate](#), companies' holder of an AEO certificate will be able to submit customs declarations outside working hours – [page 4](#).



Starting with March 15th, 2015, electronic signature will become mandatory when submitting the Entry Summary Declaration

Recently, the Order regarding the use of electronic signature when performing customs formalities for goods brought in the EU through Romanian customs offices was approved.

Therefore, as of September 15th, 2014, economic operators introducing goods in the EU through Romanian customs offices may use electronic signature for submitting the Entry Summary Declaration via ICS-RO customs system.

The use of the electronic signature is optional for a period of 6 months starting with the date of approval of the Order, and will become mandatory as of March 15th, 2015.

What to do?

In order to avoid possible delays when performing customs formalities, we recommend a timely implementation of the extended electronic signature.

Source: *Order no. 2781/2014 of the President of the National Agency for Fiscal Administration for approving the use of extended electronic signature when performing customs formalities for goods brought in the European Union through Romanian customs offices.*

Please do not hesitate to contact us if any clarification is needed:

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Clarifications with respect to the classification of supporting towers of wind turbines from a building tax perspective

- Supporting towers for wind turbines are classified under the category of buildings as defined under the Fiscal Code.
- The classification of the tower as well as objects representing machinery and equipment is made based on the general project by taking into consideration the classification in group 1 – Construction and group 2 – Technical equipment, vehicles, animals and plantations from the Catalogue for classifying the normal period of use of fixed assets.

Source: *Official Monitor No. 682/18.09.2014*

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Customs declarations submitted outside working hours for Authorized Economic Operators (AEO)!

Recently, a draft order approving the Norms regarding the simplified customs procedures has been published on the website of the General Customs Directorate.

Therefore, in addition to the existing benefits (e.g. VAT deferment on importation of goods) holders of an AEO certificate authorized for using the local clearance procedure will have the possibility to:

- submit export customs declarations outside working hours, without the presence of customs personnel, and
- benefit from exemption of notifying the customs office for each arrival of goods.

AEO certified companies are considered reliable partners of the customs authorities who benefit from quick access to simplified customs procedures and meet certain criteria of safety and security.

Source: www.customs.ro / [Draft order approving the Norms regarding the simplified customs procedures](#)

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