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Starting with November 28, 2025, obtaining the certificate for deferment of VAT in customs is only possible by submitting an application using the National Customs Decision (Authorizations) System

Order no. 3168/2025 for the approval of the Technical Norms regarding the issuance of the certificate for deferment of payment of the value added tax using the National Customs Decision System entered into force on November 28, 2025, along with the entry into operation of the new National Customs Decisions System.

I. Order no. 3168/2025 for the approval of the Technical Norms regarding the issuance of the certificate for deferment of payment in customs of the value added tax by using the National Customs Decisions System

Impacted persons

Starting with November 28, 2025, with the entry into operation of the National Customs Decision System ("DVN"), importers who meet the conditions for obtaining the certificate for deferment of the payment of VAT in customs, provided by art. 326 (4) and (4[1]) of the Tax Code, can obtain this certificate only by applying using the DVN System.

Access to the National Customs Decision System

To access the DVN system, importers must first complete an access request through the User Management (UMG) module available on the Romanian Customs Authority website.
Please note that to be able to submit the request for access, importers must have a qualified digital signature, the certificate of which must be uploaded at the time of submitting the application.

Moreover, to be able to access the DVN system, importers must install a set of software to connect to the Integrated Customs Information System.

Terms and conditions for issuing the certificate of deferral of payment of VAT in customs

The deadline and conditions for issuing the deferment certificate remained the same: the certificate will be issued within 30 days from the submission of the application and of the complete documentation. At the same time, the conditions and documents provided by Order no. 3225/2020 remain in force.

Other relevant aspects

According to the provisions of Order no. 3168/2025, the certificates for deferment of the payment of VAT in customs issued before the entry into operation of DVN (November 28, 2025) remain valid until the indicated validity date, and the applications for issue, modification and revocation submitted before this date will be solved according to the old procedure.

At the same time, through the new DVN system, it will also be possible to submit applications for the Customs Broker Authorization and the Customs Broker Authorization who carry out express courier activities.

The subsequent management of these authorizations will be done exclusively through the DVN application, respectively, updates of the information that was the basis for the issuance of the authorization, its modifications, the suspension and cancellation processes.

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