

ORDER

for approving the Procedure for the use and functioning of the national system for monitoring the transport of goods RO e-Transport

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Having regard to the provisions of Article 15 para. (1) of the Government Emergency Ordinance no. 41/2022 for the establishment of RO e-Transport, the National System for Monitoring the Road Transport of Goods and repealing Article XXVIII of the Government Emergency Ordinance no. 130/2021 on some fiscal-budgetary measures, extension of some terms, as well as for amending and supplementing some normative acts, approved by Law no. 375/2023, with subsequent amendments and additions, and the favourable opinion of the Ministry of Finance, communicated by Letter 741.178 of 13 June 2024,

pursuant to Article 11 para. (3) of Government Decision 520/2013 on the organisation and functioning of the National Agency for Tax Administration, as subsequently amended and supplemented, and Article 8 para. (3) of Government Decision 237/2022 on the organisation and functioning of the Romanian Customs Authority and for the amendment of point 1 of letter C of Appendix 1 to Government Decision 791/2009 on the conditions for the certification of international civil airports or airports open to international air traffic, as amended,

the President of the National Agency for Tax Administration and the President of the Romanian Customs Authority hereby issue the following order:

Article 1 - (1) The Procedure for the use and operation of the national system for monitoring the transport of goods RO e-Transport, set out in the Appendix which forms an integral part of this Order, is approved.

(2) The computerised transport management application, part of the national RO e-Transport System, hereinafter referred to as the **RO e-Transport System**, shall be available in the Virtual Private Space, hereinafter referred to as the **VPS**.

(3) The economic operators who register in the VPS for the use of the RO e-Transport System are subject to the provisions of the Order of the President of the National Agency for Tax Administration no. 1.090/2022 on the approval of the Procedure for communication by electronic means of remote transmission between the central tax authority and individuals, legal entities and other entities without legal personality.

(4) The categories of road vehicles subject to monitoring in the RO e-Transport System are those with a technically permissible maximum mass of at least 2.5 tonnes, loaded with goods with a total gross mass of more than 500 kg, or a total value of more than 10,000 lei, related to at least one part of the goods being transported.

Article 2 - (1) This Order shall be published in the Official Gazette of Romania, Part I.

(2) On the date of entry into force of this Order, the Order of the President of the National Agency for Tax Administration and of the President of the Romanian Customs Authority no. 2.545/6.316/2022 for approving the Procedure for the use and functioning of the national system for monitoring the transport of goods with high tax risk RO e-Transport, published in the Official Gazette of Romania, Part I, no. 1264 of 29 December 2022, is repealed.

President of the National Agency for Tax Administration,
Nicoleta-Mioara Cîrciumaru

President of the Romanian Customs Authority,
Marcel Simion Mutescu



Appendix

PROCEDURE

for the use and operation of RO e-Transport, the national system for monitoring the transport of goods

Article 1 - General provisions

(1) This procedure establishes the framework for the use and operation of RO e-Transport, the national system for monitoring the transport of goods.

(2) The RO e-Transport System shall be used to monitor the international road transport of goods, as defined in Article 2 point 2¹ of Government Emergency Ordinance no. 41/2022 for the establishment of RO e-Transport, the national system for monitoring the road transport of goods and repealing Article 130/2021 concerning some fiscal-budgetary measures, the extension of some terms, as well as for amending and supplementing some normative acts, approved by Law no. 375/2023, with subsequent amendments and additions, hereinafter referred to as **Government Emergency Ordinance no. 41/2022**, regardless of their nature, as well as the road transport of goods with high fiscal risk established on the basis of Article 15 para. (2) of Government Emergency Ordinance no. 41/2022.

(3) The RO e-Transport System shall monitor road transport operations involving a laden journey made by a road vehicle on public roads having a place of departure/entry on the national territory and a point of arrival/exit from the national territory, on the territory of Romania.

(4) RO e-Transport, the national system for monitoring the transport of goods, is the set of principles, rules and IT applications aimed at monitoring the transport of goods within the national territory.

(5) The RO e-Transport system is managed by the Ministry of Finance, through the National Agency for Tax Administration (*ANAF*) and the National Centre for Financial Information.

(6) In order to use the RO e-Transport IT system, economic operators must be registered in the Virtual Private Space (*VPS*), in their own name or through a legal representative, a designated representative or a proxy, in compliance with the Order of the President of the National Agency for Tax Administration no. 1.090/2022 on the approval of the Procedure for communication by electronic means of remote transmission between the central tax authority and individuals, legal entities and other entities without legal personality.

Article 2 - Declaration of transports of goods in the RO e-Transport System

(1) The categories of transport operations of goods with high tax risk within the national territory are those set out in Article 2 point 9 of Government Emergency Ordinance no. 41/2022.

(2) The declaration of transports of goods in the RO e-Transport System shall be made by the users referred to in Article (1) and Article 8¹ of the Government Emergency Ordinance no. 41/2022, in their own name or through their legal representative, appointed representative or authorised representative.

(3) For declaring the transports of goods, the user shall use the means of electronic identification to access the VPS, in order to:

a) interconnect the application available for the issuer with the RO e-Transport System, using a series of microservices exposed in the form of an API (Application Programming Interface);

b) use the application made available free of charge by the Ministry of Finance, part of the RO e-Transport System, provided for in Article 4 para. (1) letter a) of Government Emergency Ordinance No 41/2022.

(4) The technical documentation for microservices and the application referred to in para. (3) are available at <https://mfinante.gov.ro/ro/web/etransport>.

(5) Following the transmission of data related to a transport of goods, the RO e-Transport system automatically assigns a unique identification number (*UIT*), which is used as a reference in the specific processes and operations of the system.

Article 3 - Data declared in the RO e-Transport System

(1) The RO e-Transport System shall record data on the consignor, beneficiary or consignee, the name, characteristics, quantities and value of the transport of goods, the places of loading and unloading, details of the means of transport used and the carrier, the declared date of commencement of the transport, as well as the generated UIT code.



(2) If the documents held by the users referred to in Article 8 para. (1) letter d) and Article 8¹ letter d) of Government Emergency Ordinance no. 41/2022 do not contain all the data referred to in para. (1) letter d) and Article (1), the users are obliged to declare in the RO e-Transport System the transport data for all the transport of goods within the shipment of goods, except for the data related to the category of goods, N.C. codes, net weight and value of the transport of goods.

(3) The RO e-Transport system allows the user to select the taxpayer for which it declares the high-risk taxable shipment data according to the rights it holds.

(4) In relation to the type of transports of goods referred to in Article 2 point 9 of the Government Emergency Ordinance no. 41/2022, the declarant shall select the type of commercial operation carried out according to which the computer application will activate specific data fields.

(5) In the case of a shipment of goods which is the subject of an international transport operation which fulfils the conditions laid down in Article (4) of the Order, all the transport of goods shall be declared and the system shall generate a single UIT code for them.

(6) In the case of a transport initiated and finalised within the national territory for a shipment of goods including goods with high tax risk, which fulfils the conditions set out in Article 1 para. (4) of the Order, as well as other goods, all the categories of the transport of goods shall be declared in the RO e-Transport System, for which the system shall generate a single UIT code.

(7) A number of UIT codes equal to the number of transports of goods fulfilling the conditions laid down in Article 1 para. (4) of the Order, which are the subject of that shipment.

(8) In determining the total gross mass of the goods covered by a shipment of goods for which there is an obligation to declare in the RO e-Transport System, the net mass of the transport of goods and the mass of the packaging necessary for the commercialisation and transport of the goods shall be taken into account.

(9) In determining the total value of the goods subject of the transport declared in the RO e-Transport System, the following shall be taken into account:

a) the value of the transport of goods does not include VAT;

b) in the case of commercial transactions settled in foreign currency, the conversion into RON will be made at the exchange rate of the National Bank of Romania valid on the date of declaration of the transport in the RO e-Transport System;

c) depending on the type of transaction declared in the RO e-Transport System, the value of the transport of goods shall refer to the value known according to the commercial, financial or accounting documents, as appropriate, at the time of declaration;

d) in the case of import operations, the value of the goods declared is the value entered on the external invoice.

(10) In the case of the transport of goods subject to export according to Article 2 point 9 letter d) of Government Emergency Ordinance no. 41/2022, through a customs office of export located in another Member State of the European Union, the transport of goods shall be declared for the journey from the place of loading located on the national territory to the road border crossing point on exit from Romania.

(11) Where the goods for which there is an obligation to declare in the RO e-Transport System have not been accepted or have been partially accepted by the beneficiary/consignee referred to in the RO e-Transport System at the time of obtaining the UIT code, the goods not accepted shall be returned to the loading warehouse or the nearest warehouse of the consignor on the basis of the original UIT code. The subsequent return of the goods that have been accepted shall form a new shipment of goods for which a new UIT code must be obtained by the party returning the goods.

(12) In the situation referred to in para. (11), in the case of an international transport of goods with a supplier in Romania, the subsequent return of the goods which have been received shall form a new shipment of goods for which it is necessary to obtain a new UIT code from the original supplier.

(13) In the situation referred to in para. (11), after receipt of the returned goods where the obligation to declare lies with the supplier or after non-receipt where the obligation to declare lies with the beneficiary, the declarant shall mention the return in the "Transport Confirmation" area of the RO e-Transport IT application, selecting the "Unconfirmed" or "Partially Confirmed" option, followed by the indication of the quantities returned in the "Confirmation Comment" data field. The return data will be entered in the RO e-Transport system during the period of validity of the UIT code.



(14) Where the goods for which there is an obligation to declare in the RO e-Transport System are transported at national level by means of transport belonging to more than one transport category: sea, rail, air, road, etc., only the road transport component shall be declared in the RO e-Transport System, in which case the place of loading or unloading shall be considered as the place where the road transport vehicle will pick up or hand over, as appropriate, the transport of goods.

(15) In the situation referred to in para. (14), the place of loading in the road transport vehicle shall not be assimilated to the initial place of loading used in the definition of the shipment of goods according to Article 2 point 5 of Government Emergency Ordinance no. 41/2022.

(16) For declaring the transport of goods in the framework of commercial operations representing a non-transfer or the transport of goods representing stocks at the disposal of the customer referred to in Article 2 point 9 letter j) of the Government Emergency Ordinance no. 41/2022, the declarants shall select in the RO e-Transport IT application the similar transport option in the "Type of operation" data field, followed by the selection in the "Purpose of the operation" data field of an option in accordance with the destination of the transport of goods.

(17) In the case of van sales within the national territory ("Van Sales"), when the recipients of the transported goods are not known at the time of departure, in the RO e-Transport System the option "TTN - Transport on National Territory" will be selected in the data field "Type of operation", in the data field "Purpose of operation", the option "Transfer between management" will be selected, for "Final place of road journey" the furthest address of the proposed route will be indicated, and in the data field "Other information" data related to the itinerant sale of the transported goods will be indicated. In this case, the transport vehicle will be considered as the management of the sales agent, the stock of goods will be justified as the difference between the quantities of goods declared in the RO e-Transport System and the goods delivered to the customers based on the supporting documents, and the goods not delivered will be returned to the warehouse management based on the UIT code originally obtained.

(18) If, exceptionally, the transport declared in the RO e-Transport System is not finalised within the validity period of the UIT code provided for in Article 11 para. (2) of Government Emergency Ordinance no. 41/2022, the declarant shall invalidate the transport in the RO e-Transport System and shall resume the operation of declaring the transport and obtaining a new UIT code. Thus, after the vehicle has actually started to move on public roads, within the validity period of the UIT code, the declarant can select in the "Transport Confirmation" area of the RO e-Transport application the "Revoked" option, mentioning the cause in the "Confirmation comment" data field, and a new UIT code will be obtained for the respective transport according to the new data.

Article 4 - Modification of data declared in the RO e-Transport System after obtaining the UIT code

(1) During the period of 3 calendar days referred to in Article 11 para. (1) of the Government Emergency Ordinance no. 41/2022, but not later than the actual start of the vehicle on public roads, the data declared in the RO e-Transport System may be modified with the original UIT code.

(2) After the vehicle has actually been set in motion on public roads, in order to update the road transport vehicle identification information, the transport organiser shall access the RO e-Transport IT application via its own account in the VPS.

Article 5 - Confirmation of the data declared in the RO e-Transport System after obtaining the UIT code

(1) The RO e-Transport system provides the user with the option to confirm previously declared shipments. The completion of the data in the "Shipment confirmation" section will be done after the shipment has been finalised.

(2) The "Shipment confirmation" section contains two data fields: the "Purchase/delivery confirmation" data field, with the possibility to select from the list "Confirmed", "Partially confirmed" or "Rejected" options, and the "Confirmation comment" data field, where the user can make details of the shipment concerned.

(3) If the user does not exercise the option to confirm the shipment by the validity expiry date of the UIT code, the RO e-Transport System shall consider the shipment as confirmed.

Article 6 - Transmission of data in the RO e-Transport System



(1) The transports of goods using the method provided for in Article 2 para. (3) letter a) shall be declared by sending an XML file.

(2) After the XML file is transmitted, the RO e-Transport System shall automatically perform the following operations:

- a) structure and syntax checks and validations;
- b) semantic checks.

(3) Pending the automated checks, validation and final storage, the data declared in the manner provided for in Article 2 para. (3) letter (a) shall have the "processing" status and the system shall return the corresponding UIT codes to the user.

(4) After the operations referred to in para. (2) a response message is generated.

(5) If no errors are found, as a result of the operations referred to in para. (2), the electronic signature of the Ministry of Finance shall be applied, which attests the receipt of the declaration in the RO e-Transport System. The original copy of the declaration shall be deemed to be the XML file accompanied by the electronic signature of the Ministry of Finance, which shall be made available to the declarant in the form of a zip archive file.

(6) If errors are found, as a result of the operations referred to in para. (2), the declaration shall not be considered as submitted to the system, the declarant receiving an XML file containing the identified errors, accompanied by the electronic signature of the Ministry of Finance, in the form of a zip archive file.

(7) Once the automatic checks have been carried out, the files referred to in para. (5) and (6) will be available in the system for download for a period of 60 days from the moment of generation, and thereafter they will be electronically archived in accordance with the legal provisions in force and released on request.

(8) The file referred to in para. (5) will be available in the system for download for the period indicated in para. (7), and through the application referred to in Article 2 para. (3) letter b).

Article 7 - Notification of the parties involved

Through the RO e-Transport System, the following data is made available to the party involved in the transport of goods with high tax risk within the national territory, persons in Romania other than the declarant: the declarant, the carrier, the beneficiary, the declared date of commencement of the transport, the registration number of the means of transport and the UIT code.

Article 8 - Obligations of the carrier

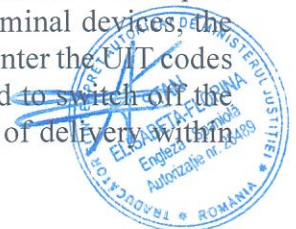
(1) In the situation referred to in Article 8² para. (3) of Government Emergency Ordinance No. 41/2022, where the transport vehicle is equipped with devices for automatic transmission of positioning data, the road transport operator is obliged to ensure the proper functioning of those devices in order to fulfil the requirement of transfer of the current positioning data of the transport vehicle, which are subject of the declaration, throughout the transport journey. Before a transport operation covered by the RO e-Transport System is started on the route, the UIT codes must be entered and assigned to the devices for automatic transmission of the positioning data with which the transport vehicle is equipped for transmission to the ANAF servers. After the end of the transport, the devices for automatic transmission of positioning data will not be assigned UIT codes.

(2) In the situation referred to in Article 8² para. (2) of the Government Emergency Ordinance no. 41/2022, where the transport vehicle is not equipped with devices for automatic transmission of positioning data, the road transport operator is obliged to equip the transport vehicles with telecommunication terminal type devices using satellite positioning and data transmission technologies (functional mobile phone type devices) on which the computer modules provided by the National Centre for Financial Intelligence have been installed.

(3) The road transport operator is obliged to provide the driver with the UIT code received from the users of the RO e-Transport System, in any intelligible form of presentation.

Article 9 - Obligations of the transport vehicle driver

(1) In the case of a transport of goods subject to the obligation to be declared in the RO e-Transport System, carried out by a transport vehicle equipped with telecommunications terminal devices, the transport vehicle driver shall be obliged to switch on the positioning device and to enter the UIT codes related to the transport before the transport within the national territory starts, and to switch off the positioning device only after the goods have been delivered at the declared place of delivery within the national territory or after leaving the national territory.



(2) The transport vehicle driver shall be obliged to submit, at the request of the competent authorities, the documents accompanying the transport of goods subject to monitoring by the RO e-Transport System together with the UIT code. The UIT code may be presented in any intelligible form.

Article 10 - Monitoring the transport of goods through the RO e-Transport System

(1) The monitoring of the transport of goods through the RO e-Transport System shall be performed automatically on the basis of the data and information provided by the IT modules, interconnectors, devices transmitting positioning data and software components for integrated data analysis referred to in Article 4 of Government Emergency Ordinance No 41/2022, with the aim of determining potential points of diversion from or in the supply chain, based on the UIT code.

(2) For the transfer of position data in the case of transports carried out with transport vehicles equipped with telecommunications terminal devices, the information on how to establish the connection to the ANAF's IT systems, as well as the formatting of data packets between applications can be found on the portal of the Ministry of Finance (www.mfinante.ro), RO e-Transport section, technical specifications subsection (<https://mfinante.gov.ro/ro/web/etransport/informatii-tehnice>).

Article 11 - User obligations

(1) Users referred to in Article 8 para. (1) of Government Emergency Ordinance no. 41/2022 shall declare in the RO e-Transport System the data related to the transport of goods, as of the date of entry into force of Government Emergency Ordinance no. 41/2022.

(2) The users referred to in Article 8¹ letters a) - d) of Government Emergency Ordinance no. 41/2022 declare in the RO e-Transport System the data related to the transport of goods, starting with the date of entry into force of Government Emergency Ordinance no. 115/2023 on some fiscal-budgetary measures in the field of public expenditure, for fiscal consolidation, combating tax evasion, amending and supplementing some normative acts, as well as for the extension of some terms, with subsequent amendments and additions.

(3) Users referred to in Article 8¹ letters e) - h) of Government Emergency Ordinance no. 41/2022 declare in the RO e-Transport System the data related to the transport of goods, starting with the date of entry into force of Government Emergency Ordinance no. 43/2024 for amending and completing some normative acts.

(4) The sanctions provided for in Article 13 of the Government Emergency Ordinance no. 41/2022 shall subsist until 30 June 2024, and the sanctions provided for in Article 13¹ of the same Emergency Ordinance shall be applied as of 1 July 2024.

Article 12 - Determining the value of undeclared goods to be confiscated

(1) If, when the contravention is established, the sales invoice or the goods accompanying notice is presented, the value of the goods to be confiscated shall be equal to the value of the goods for which there is an obligation to declare in the RO e-Transport System, which have not been declared in the RO e-Transport System based on the supporting documents presented.

(2) If, when the contravention is established, the sales invoice or the accompanying goods accompanying the goods is not presented, the value of the goods to be confiscated shall be determined on the basis of the unit value of the goods from the previous transaction with similar products. **Transaction with similar goods** means the previous purchase where the obligation to declare is incumbent on the beneficiary and the previous delivery where the obligation to declare is incumbent on the supplier.

(3) If, when the contravention is established, the sales invoice or the accompanying goods invoice is not presented and the offender has no purchases/deliveries of similar goods, the value of the goods shall be determined on the basis of the average unit value of the goods declared in the previous week in the RO e-Transport System for goods of the same type of transport and tariff heading. If no goods of the same tariff heading have been declared in the RO e-Transport System in the previous week, the reference period will be extended by one week until similar goods declared in the RO e-Transport System are identified.

(4) If the conditions set out in para. (1) to (3), the value of the goods to be confiscated shall be determined on the basis of the average unit value of the goods declared in the previous week according to the data available in the Customs Integrated Computerised System. The period for determining the average unit value of goods will be extended by one week until similar goods are identified.



(5) By way of exception from the provisions of para. (1) and (2), if, when the contravention is established, supporting documents are submitted which show a clear undervaluation of the goods for which there is an obligation to declare in the RO e-Transport System, the value of the goods to be confiscated shall be determined in accordance with the provisions of para. (3) or (4), as applicable. A finding of undervaluation of goods shall be made by comparing the value entered in the supporting documents submitted with the median unit value of the goods presented in para. (3) or (4) and shall be justified where a difference of 50 per cent is established.

(6) The determination of the value of the undeclared/undervalued goods to be confiscated shall be made in the order set out in para. (1) - (4).

(7) If, during the checks carried out in relation to a road transport of goods, the computer system displays the "processing" status, the authorised persons referred to in Article 14 of Government Emergency Ordinance no. 41/2022 shall record the findings made, without taking any further action at the time of the findings, and the determination of compliance with the legal provisions shall be made after the operations referred to in Article 6 para. (2).

Article 13 - Clarifications on the transport of high tax risk goods representing agricultural products

(1) Transports of goods with high tax risk representing agricultural products purchased from agricultural producers on the basis of the marketing carnet, as well as transports of goods with high tax risk carried out by individual agricultural producers from the place of holding to the place of marketing, referred to in Article 11 para. (1) and (2) of Law No 145/2014 for the establishment of measures regulating the market of products in the agricultural sector, as subsequently amended and supplemented, are not subject to declaration in the RO e-Transport System.

(2) The transport of goods with high fiscal risk representing agricultural plant products that fulfil the conditions set out in Article 3 para. (1) - (3) of Law No 108/2014 on the road transport of agricultural plant products on public roads, as amended, shall not be subject to declaration in the RO e-Transport System.

Article 14 - Clarifications on the transport of high tax risk goods traded under the cash and carry system

(1) The transport of goods with high tax risk purchased in cash and carry shops, representing products that the customer chooses from the shelf, pays at the cash registers and transports them on its own behalf, are not subject to declaration in the RO e-Transport System.

(2) The declaration in the RO e-Transport System for the other types of operations that are subject to the transport of goods, as defined in Article 2 point 9 of the Government Emergency Ordinance no. 41/2022, is the responsibility of the entities that adopt the cash and carry trading system.



I, the undersigned STAN Elisabeta-Florina, sworn interpreter and translator for English-Spanish language based upon the authorization number 26489 issued on 30/08/2016 by the Romanian Ministry of Justice, hereby certify the accuracy of the translation from Romanian language into English language, that the presented text was translated completely, without omissions, and that, by translation the meaning and the content of the document has not been changed.

SWORN INTERPRETER AND TRANSLATOR

STAN Elisabeta-Florina

