

Tax Flash July 2025

RO e-Transport: the procedure for the gradual application of sanctions has been formalised

The RO e-Transport regulations have since November 2024 included provisions for the gradual application of a complementary sanction consisting of the confiscation of the value of goods not declared in the RO e-Transport system, of goods for which incorrect quantities were declared and of goods unloaded on Romanian territory, but which are part of intra-community transactions in transit (with certain exceptions).

The gradual application of the complementary sanction occurs as follows:

- upon the first offence, the value of the goods is not confiscated
- upon the second offence (identified within a maximum of 12 months from the first offence), 15% of the value of the undeclared goods is confiscated
- upon the third offence, 50% of the value of the undeclared goods is confiscated
- starting with the fourth offence, 100% of the value of the undeclared goods is confiscated

However, the gradual application of this complementary sanction requires access, by staff from the National Agency for Fiscal Administration (ANAF) and the Romanian Customs Authority (AVR), as well as officers and agents from the Romanian Police (part of the Ministry of Internal Affairs, MAI) to a register containing the compliance history of taxpayers.

Although the existence of an electronic register containing a centralised record of sanctions has been part of the RO e-Transport legislation since November 2024, the procedure for accessing the register was only published by the authorities on 7 July 2025 through Joint Order no. 1.659/1.622/101/2025 of the ANAF, AVR and MAI approving the Procedure for accessing the electronic register of the centralised records of sanctions, as provided for under Article 14, paragraph (3) of Government Emergency Ordinance no. 41/2022 on the establishment of the RO e-Transport national system for monitoring the road transport of goods and the repealing of Article XXVIII of Government Emergency Ordinance no. 130/2021 on various fiscal-budgetary measures, the extension of deadlines, and the amendment and supplementation of various normative acts.

The data on imposed sanctions will be recorded directly in the register by the investigating officers or designated staff from the competent institutions.

The Order also sets out a series of procedures that institutions and their designated staff must follow to ensure the proper functioning of the register.

It is important to note that the main sanction is applied irrespective of the number of prior offences and consists of fines ranging from 10,000 lei to 50,000 lei for individuals, and from 20,000 lei to 100,000 lei for legal entities.

Source: Joint Order of the ANAF, AVR and MAI no. 1.659/1.622/101/2025 approving the Procedure for accessing the electronic register of the centralised records of applied sanctions, as provided for under Article 14, paragraph (3) of Government Emergency Ordinance no. 41/2022 on the establishment of the RO e-Transport national system for monitoring the road transport of goods and the repealing of Article XXVIII of



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Government Emergency Ordinance no. 130/2021 on various fiscal-budgetary measures, the extension of deadlines and the amendment and supplementation of various normative acts.

Government Emergency Ordinance no. 41/2022 on the establishment of the RO e-Transport national system for monitoring the road transport of goods and the repealing of Article XXVIII of Government Emergency Ordinance no. 130/2021 on various fiscal-budgetary measures, the extension of deadlines and the amendment and supplementation of various normative acts.

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