



Tax Alert

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English and Romanian

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Approval of new excise duty forms

The President of the National Agency for Tax Administration issued Orders no. 415 and no. 416 approving the model and content of certain forms.

The two Orders set out the model and content of the following declarations:

- Declaration on own liability regarding the quantity of excise goods that registered consignees in the high tax risk category intend to receive under duty suspension arrangements
- Declaration on own liability regarding the quantity of excise goods intended to be released into consumption by the economic operators registered for the distribution and wholesale without storage of alcoholic beverages, manufactured tobacco and energy products, that are in the high tax risk category and that hold and intend to market excise goods which are in a tax warehouse belonging to a third party

The two declarations shall be submitted to the competent customs authority as from the date of entry into force of the two Orders.

Date entering into force: March 26, 2025

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Aprobarea unor noi formulare în materia accizelor

Președintele Agenției Naționale de Administrare Fiscală a emis Ordinele nr. 415 și nr. 416 pentru aprobarea modelului și conținutului unor formulare.

Cele două Ordine stabilesc modelul și conținutul următoarelor declarații:

- Declarație pe propria răspundere privind cantitatea de produse accizabile pe care intenționează să o primească în regim suspensiv destinarii înregistrați încadrați în categoria de risc fiscal ridicat
- Declarație pe propria răspundere privind cantitatea de produse accizabile pe care intenționează să o elibereze pentru consum operatorii economici înregistrați pentru distribuție și comercializare angro fără depozitare de băuturi alcoolice, tutun prelucrat și produse energetice, care prezintă risc fiscal ridicat și care dețin și doresc să comercializeze produsele accizabile care se află în cadrul unui antrepozit fiscal aparținând unei terțe persoane

Cele două declarații se depun la autoritatea vamală competentă începând cu data intrării în vigoare a celor două Ordine.

Data intrării în vigoare: 26 martie 2025

Solicita o ofertă

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