

# Tax & Legal Alert

ROMANIA 9 July 2007

## Export Control System

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The National Agency for Tax Administration has issued Order no. 6632/2007 on the methodology for using the Export Control System ("ECS-RO").

ECS-RO is an IT application used for completing and lodging export declarations electronically.

This system replaces paper-based export declarations (i.e. processed in Asycuda ++ IT system).

ECS-RO is used for all goods subject to export operations (including temporary exportation for outward processing, temporary exportation of goods returning in the same state, re-exportation) but with certain exceptions, such as:

- Goods subject to the Community Agricultural Policy for the delivery of which a T5 control copy should be completed;
- Electrical energy and goods leaving the Community by pipeline;
- Excisable goods delivered with an accompanying administrative document;
- Goods that are subject to a local clearance procedure using a commercial document.

For these exceptions and also when the ECS-RO system does not work, the paper-based export declaration will stay in place.

The main provisions of the Order are:

- The export declaration should be lodged through ECS-RO by filling in the Electronic Export Document ("EED");
- Goods are transported from the customs office of export to the customs office of exit accompanied with the Export Accompanying Document ("EAD") and the List of Items ("LOI"), both of which are printed from ECS-RO. Documents are to be stamped by the customs authority, at the customs office of exit, confirming that the goods left the customs Community territory;
- The ECS-RO application can also be applied for the local clearance procedure.

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For more information, please contact Peter de Ruiter, Mihaela Mitroi or Ionut Simion.