

# Tax & Legal Alert

ROMANIA 15 August 2007

## Clarifications regarding excise duties

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The Ministry of Economy and Finance has published Order no. 771/2007. The order contains clarifications of the methodology instructions under "Excise duties and other special taxes".

The main provisions are:

- Companies that purchase energy products under the excise duty suspension regime ("EDSR") must hold a registered trader status in addition to the end-user authorisation;
- Companies operating, under EDSR, performing intra-community acquisitions of energy products may be granted registered trader status if so requested by the EU supplier, even if the products are not excisable in Romania;
- Companies that purchase exempt energy products under the EDSR must have the registered trader status;
- Only tax warehouse keepers authorised to produce ethylic alcohol as raw materials must have the Administrative Accompanying Document endorsed by the tax authorities from the place of dispatch;
- Mixing bio-fuels with traditional fuels is only permitted in tax warehouses for storage purposes, under tax supervision;
- The deposit of a guarantee is no longer required for companies seeking end-user authorisation for energy products exempt from excise duties. Consequently, the end users of such products can now reclaim deposited guarantees;
- Companies that own duty free shops should request their excise duty number.

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