

TAX FLASH - JUNE 2009
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NAFA ORDER NB. 1554/2009 REGARDING THE TECHNICAL NORMS FOR THE ISSUANCE OF THE EORI NUMBER AS ESTABLISHED BY EUROPEAN COUNSEL THROUGH REGULATION 312/2009

The Regulation no. 312/2009 of the European Commission issued on 16th of April 2009, amending the Regulation (CEE) no. 2454/1993 for the establishment of new dispositions for applying Regulation no. 2913/1992 of the Institution Counsel for the Custom Community Code, establishes the obligation for each economic entity and other persons, if the case, to have assigned, after July 1st, 2009 a unique registration and identification number, named EORI.

The EORI number will represent the common reference in the relation between the entities and the custom authorities from the entire European Union territory, as well as for the information flow between the custom authorities and any other authorities.

Order no. 1554/2009, issued by the National Agency for Fiscal Administration (NAFA) introduces new Technical Norms regarding the procedure for the issuance of the EORI number.

According to Order 1554/2008 the entities obliged to request the issuance of an EORI number are:

- The legal entities (entities that , during their professional activities, perform activities regulated by the custom authorities i.e. import/export operations, transit operation, representation and storing operation, operations prior to incoming/outgoing of the goods introduced/drawn on/off the Community territory).
- The individuals introducing/drawing off goods on/off the Community territory.

The written request for the assignment of an EORI number will be completed by the above mentioned entities using the "EORI – RO" application, from www.customs.ro, "e – Customs" section, sub-section EORI, in the informatics system.

The request registered in the application "EORI – RO", printed, signed and stamped by the applicant will be submitted at the Regional Direction for Excises and Custom Operations in the are of competences of the entity's residence, if the entities is established in Romania.

For the legal entities possessing a TIR license, the request will be submitted at the Customs Frontier Office introducing or drawn the goods on/off the community custom territory.

The request will be submitted along with supportive documentation sustaining the information from its content. For the legal entities residing Romania the necessary documents are:

- The registration certificate issued by the Trade Registry;
- The registration certificate for VAT purposes issued by the Ministry of Public Finances, if the case;
- Documents attesting the address of the social center or the actual fiscal residency, in case it differs from the one of the presented certificate(s).
- Other documents, as the case may be.

If the EORI – RO application is not available, the applicant fills in the request by hand and submits it at the Regional Direction for Excises and Custom Operation, together with the supportive documentation.

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