

The Romanian Government Decision setting out the conditions, procedure and terms of repayment to the road transport operators licensed in the amount of 4 cents of additional duty of 7 cents came into force, on July 15th, 2014. The Romanian and EU member states' road transport operators can require 4 cents per liter from additional duty. In Romania, at 01.04.2014, the diesel duty is 400 euro/ 1000 liters and it can be required up to 40 euro/1000 liters. The reimbursement is done through the quarterly breakdown for companies mentioned in Article 7 of Directive 96/2003.

Conditions, procedures and terms of repayment of excise Additional duty recovery

Conditions, procedure and terms of repayment of state aid amounts representing the difference between the standard differential excise and excise duties on gas oil used as motor fuel

The refund of amounts representing the difference between the standard differential excise and excise duties provided for in art. 176 par. (6) of the Tax Code, for gas oil used as motor fuel shall apply:

- a) road freight transport for own account or for others, with motor vehicles or articulated vehicle combinations intended exclusively for the carriage of goods by road and with a maximum permissible gross weight of at least 7.5 tones;
- b) transport of persons regularly or occasionally, excluding local public transport persons with a vehicle of category M2 or M3, as defined in Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles

Eligibility conditions for companies:

- a) are licensed in Romania or in other European Union member states;
- b) hold eligible vehicles;
- c) in the case of economic operators established in Romania, click here:
- d) decisions were not issued against them for recovery of state aid or, if such decisions were issued, they were not executed according to law;

- e) are registered in the Register of vehicles and operators eligible for reimbursement;
- f) fuel eligible vehicles, click here:

STEP 1 - Registration at the Register of vehicles and operators eligible for refund of excise

The transport companies which wish to seek reimbursement have to, before making the first request, to register to the Register of vehicles and operators eligible for refund of excise, hereinafter the Registry.

Registration in the Register is made by filling in the Application for the economic operator registration in vehicles and operators eligible for excise refund *, provided in Annex 2 and is submitted to the Romanian Road Authority (RRA) accompanied by the following documents (electronic / paper) :

- Tax registration certificate / VAT registration;
- Tax certificate issued by the National Agency for Fiscal Administration, showing that there are not outstanding liabilities to the state budget;
- Contract / contracts no. Done / completed the card issuer management of food;
- Proof of holding electronic distribution lens provided in art. Article 4. (1). f) , if the economic operators are established in Romania;
- Affidavit showing that they did not receive other compensation for shipping and meet the requirements of Art. Article 4. (1). c) and d) above, if the economic operators are established in Romania;
- List of the eligible vehicles owned by the trader in Annex no. 3

* The documents and information shall be submitted once when the first entry in the Register.

STEP 2 - VERIFICATION OF ELIGIBILITY - 15 DAYS

Romanian Road Authority verifies the eligibility of each vehicle and compares the information provided by the economic operator with the information it holds in its database.

Following this analysis within 15 days of the date of filing:

- a) the application is approved
- b) reject the application if the information does not correspond to the economic operator with information entered into its database with proper justification of the reasons that led to it.

Register approved applications are operating in the RRA

STEP 3 – Submission of the refund excise request

The company submits to RRA, electronically or on paper demands refund of excise duty under the provisions of art. 176 para. (6) and (7) of the Fiscal Code

The application may be filed for a calendar quarter from the first day of the quarter following that for which the refund is claimed, but not later than one year from this date.

May be submitted simultaneously refund spanning several calendar quarters.

Request for refund of excise duty is accompanied by the following documents submitted electronically or on paper:

- a) if the vehicle is power distribution recorded at stations (stations):
 - LIST * diesel fuel at filling stations in the first quarter of the year following the model of Annex. 5
 - Copies of purchase invoices diesel with annexes invoices issued by service stations or by third parties

-proof of full payment of invoices by bank payment instruments

b) if the vehicle is powered by its own supply tanks:

-LIST * diesel fuel from their tanks in the first quarter of the year following the model of Annex. 6:

- Copies of invoices of diesel purchase invoices

-proof of full payment of invoices by bank payment instruments.

STEP 4 - Verification of the request

After filing the refund of excise, RRA is required to access the register and verify:

- If the period for applying for restitution of the economic operator is eligible to register

- If every vehicle excise duty refund requested is eligible in the Register

- Based refund correctly determined by comparing data and information memorandums with other documents and information provided by the economic operator;

- Amount of the refund stated in the applicant's request is correctly determined, according to the algorithm provided in art. 7 and refers only to feeds made during the economic operator, and vehicles are eligible Register.

STEP 5 - Notification of the decision - 2 months

Within two months from the date of filing of refund of excise, RRA is obliged to communicate if:

- the decision is to approve the application for refund

- the decision is to reject the request for refund

Step 6 - Reimbursement in 10 working days

The reimbursement of amounts approved under the decision issued by the Scheme Administrator, is conducted the principal loan at the latest within 10 working days from the date the decision approving the refund if:

- the economic operators established in Romania do NOT have obligations to pay the general consolidated budget when excise refund!
- if the economic operators established in Romania have obligations to pay the general consolidated budget when excise refund, the refund amount approved is performed on that they do not record such obligations.
- The refund shall be made in lei in a bank account in Romania or, upon request, to a bank account in another Member State. In the latter case, any bank charges for transfer are deducted from the amount to be paid to the applicant.

Step 7 - CONTROL OF EXCISE REFUNDS - archiving the documents for 10 years