Article XXII — Measures regarding the establishment of a logistics fee for the management of extra-EU goods flows

(1) A logistics fee is hereby established for the management of extra-EU goods flows, amounting to RON 25 for each parcel containing goods with commercial value, hereinafter referred to as a parcel, which enters the territory of Romania, with the place of commencement of delivery outside the territory of the European Union, and whose declared value is below the threshold of EUR 150, hereinafter referred to as the fee, regardless of the place of release for free circulation within the European Union.

(2) The fee shall apply to parcels containing goods delivered in the case of distance sales of goods imported from third territories or third countries, as defined in accordance with the provisions of Article 266(1)(36) and Article 315²(1) of Law No. 227/2015, as subsequently amended and supplemented.

(3) For the purposes of this normative act, a parcel means each shipment containing goods with commercial value related to distance sales operations of goods imported from third territories or third countries.

(4) The obligation to pay the fee lies, as applicable, with the supplier of the goods, the person dispatching the parcel, or the entity that facilitates, through a digital platform, the distance sale of goods.

(5) Parcels whose delivery has not been completed to the final recipient in Romania are not subject to the fee.

(6) In the case of parcels returned by the recipient in Romania pursuant to the provisions of Government Emergency Ordinance No. 34/2014 on consumer rights in contracts concluded with professionals, approved with amendments by Law No. 157/2015, as subsequently amended and supplemented, the fee shall not be reimbursed.

(7) Parcels falling under the scope of this normative act, delivered on the territory of Romania, shall be accompanied by information regarding their declaration of origin, as transmitted for the purpose of carrying out simplified customs formalities through the reduced data customs declaration — H7, issued by the supplier of the goods, the person dispatching the parcel, or the entity facilitating the distance sale of goods through a digital platform, as applicable.

(8) The obligation to collect, declare, and remit the fee lies with postal service providers, as defined in Article 2(2) of Government Emergency Ordinance No. 13/2013 on postal services, approved with amendments and supplements by Law No. 187/2013, as subsequently amended and supplemented, which deliver the parcel to the recipient.

(9) The postal service providers referred to in paragraph (8) shall declare to the National Agency for Fiscal Administration, no later than the 25th day inclusive of the month following that in which the parcel was delivered to the recipient, the number of parcels, as follows:
a) the number of parcels delivered with the place of commencement of delivery outside the territory of the European Union;
b) the number of parcels delivered accompanied by information from the declaration of origin, with the place of commencement of delivery outside the territory of the European Union;
c) the number of parcels delivered accompanied by information from the declaration of origin for which the fee was collected.

(10) Postal service providers shall collect the fee directly from the supplier of the goods, the person dispatching the parcel, the entity facilitating the distance sale of goods through a digital platform, or from the logistics intermediary that is the direct beneficiary of the postal services provided.

(11) The collected fees shall be remitted to the state budget by the 25th day of the month following that in which the parcel was delivered to the recipient.

(12) Postal service providers are obliged to ensure the collection of the fee, which constitutes a condition for the provision of services.

(13) In the event that postal service providers fail to comply with the obligation set out in paragraph (12), they shall be legally subrogated into the obligations of the persons referred to in paragraph (4).

(14) Postal service providers are obliged to identify, through their own traceability systems, the parcels subject to the fee.

(15) The declaration procedure shall be established by order of the President of the National Agency for Fiscal Administration, issued within 30 days from the date of entry into force of this law.

(16) Postal service providers shall retain, for a period of 5 years, detailed records of taxed shipments, which shall be made available to fiscal and/or customs authorities, as applicable, upon request.

(17) Postal service providers are obliged to declare the collected fees by the 25th day of the month following that in which the parcel was delivered to the recipient.

(18) The following acts constitute contraventions, provided that, according to criminal law, they do not constitute criminal offenses:
a) failure to comply with the obligations provided under paragraph (9);
b) failure to comply with the obligations provided under paragraph (16);
c) failure to comply with the obligations provided under paragraph (17).

(19) The contravention provided under paragraph (18)(a) shall be sanctioned with a fine ranging from RON 2,000 to RON 3,500.

(20) Failure to comply with the obligation provided under paragraph (18)(b) shall be sanctioned with a fine ranging from RON 6,000 to RON 10,000.

(21) The contravention provided under paragraph (18)(c) shall be sanctioned, by derogation from the provisions of Article 8 of Government Ordinance No. 2/2001 on the legal regime of contraventions, approved with amendments and supplements by Law No. 180/2002, as subsequently amended and supplemented, with a fine equal to the value of the undeclared fees, but not less than RON 1,000.

(22) The finding of contraventions and the application of sanctions shall be carried out by authorized personnel of the National Agency for Fiscal Administration.

(23) The contraventions provided under paragraph (18) shall be subject to the provisions of Government Ordinance No. 2/2001, approved with amendments and supplements by Law No. 180/2002, as subsequently amended and supplemented.

(24) The collection of the fee and failure to pay it to the consolidated general state budget within 30 days from declaration constitutes a criminal offense and shall be punished by imprisonment from 1 to 5 years or by a fine.

(25) The monitoring of the implementation of the logistics fee for the management of extra-EU goods flows shall be carried out by the National Agency for Fiscal Administration, through the General Directorate for Fiscal Anti-Fraud, in accordance with its specific legal attributions.

(26) The attributions of the General Directorate for Fiscal Anti-Fraud within the implementation of the logistics fee project for the management of extra-EU goods flows shall be established by order of the President of the National Agency for Fiscal Administration.

Article XXIII — The provisions of Article XXII shall enter into force on 1 January 2026.