

TAX NEWS

18/2026

Dear collaborators,

Order of the Ministry of Finance no. 814/2026 for amending and supplementing the annex to the Order of the Minister of Finance no. 3.225/2020 for the approval of the Norms regarding the procedure for granting the certificate of deferral of the payment in customs of the value added tax and for issuing the guarantee for imports of goods

In force from July 3rd, 2026

- In order to obtain the certificate of deferral of payment of value added tax in customs, the persons provided for in art. 1 para. (1) submit through the DVN application - National Customs Decisions of the Romanian Customs Authority the following documents:
 - (a) a standard application;
 - b) affidavit stating that they are not in a state of insolvency, in the judicial reorganization or liquidation procedure, in the case of foreign legal entities;
 - c) affidavit stating that he/she has no outstanding budgetary obligations
- The certificate of deferral of payment of value added tax in customs is issued through the DVN application - National Customs Decisions, for a period of 6 months.
- The competent structures within the customs authority analyze the fulfillment of the conditions for issuing the certificate of deferral of payment of VAT in customs.
- The rejection of the application for the issuance of the certificate of deferral of payment of the value added tax shall be communicated through the DVN - National Customs Decisions application to the applicant, together with the reasons that led to this decision.
- The certificate of deferral of payment of the value added tax is revoked in the event that one of the conditions that were the basis for the issuance of the certificate is no longer met, in case of cancellation of the registration code for VAT purposes or at the request of the certificate holder.
- The decision to revoke the certificate of deferral of payment of value added tax in customs shall be communicated to the applicant through the DVN - National Customs Decisions application, together with the reasons that led to this measure.

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Note: The aspects mentioned in this newsletter do not represent specialized advice, but general information. For further details, please contact us.

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