



# *The New Customs Code and related legislation, including transitory measures, applicable from 1 May 2016*



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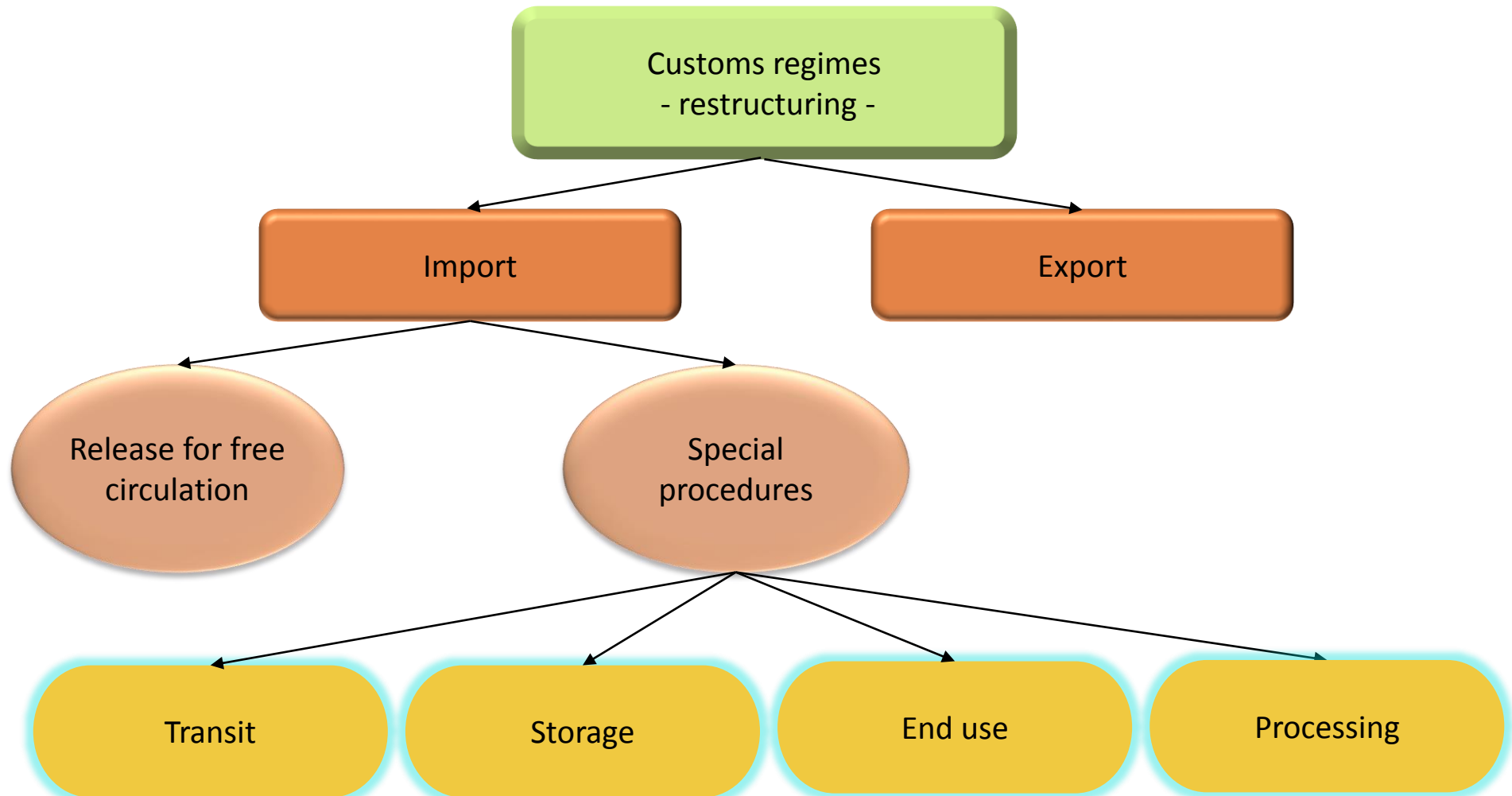
## Main pieces of customs legislation:

- Regulation (EU) No. 952/2013 regarding the Union Customs Code (UCC)
- UCC Delegated Act (Regulation (EU) No. 2446/2015)
- UCC Implementing Act (Regulation (EU) No. 2447/2015)
- Regulation (EU) No. 341/2016 on the transitory measures in the IT area

UCC enters  
force 1 May  
2016

How it will  
affect me?

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## Some of main changes:

- Definition of exporter – it should always be a person established in the EU
- Decisions are mandatory for the titleholder and valid throughout the EU
- Guarantee would be mandatory, at the highest potential level
- More focus on AEO companies, including new criteria to be fulfilled
- Royalties and license fees become taxable in most cases
- *First sale for export* concept is eliminated
- Bill of discharge mandatory for goods subject to reduced or nil customs duties as a result of their particular end use

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## Transitory measures:

- Customs authorisations issued before and still valid at 1 May 2016?
- Customs operations initiated before and still on-going at 1 May 2016?
- Customs regimes that will cease to exist at 1 May 2016?
- Goods in transit at 1 May 2016?



# Contribution to Environmental Fund for packaging waste: some practical issues



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# Contribution to Environmental Fund for packaging waste: some practical issues

- **Recovery / recycling of packaging waste or payment of contribution (RON 2/kg)**
- **All companies dealing with packed goods are affected**


## Three ways to meet the recovery / recycling targets

- ✓ Individually own resources
- ✓ Individually, through contracts with authorized recyclers

- ✓ By transferring responsibility to organizations licensed for transfer of responsibility (OTRs)



Recovery /  
recycling of  
own waste



Recovery /  
recycling of any  
waste

# Contribution to Environmental Fund for packaging waste: some practical issues

## Recovery / recycling individual - blockages:

- ✓ Recovery / recycling of own waste
- ✓ direct contracting with recyclers, intermediaries (e.g. collectors) are excluded
- ✓ failure to meet legal targets => contracting with an OTR starting next year



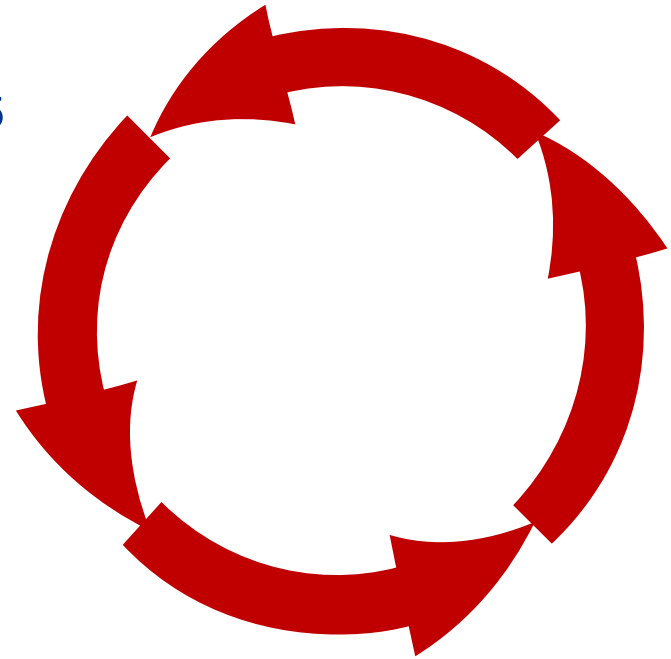


# Contribution to Environmental Fund for packaging waste: some practical issues

## Recovery / recycling through OTRs - blockages:

- ✓ EFA's audit regarding OTRs compliance (year 2014):
  - Partial fulfilment of OTR's legal obligations for 2015
    - ⇒ Liabilities for Companies for 2015
    - ⇒ Potential liabilities risk for 2010 – 2014
  - Potential deficit of OTRs in 2016
- ✓ Ongoing anti-fraud investigation

! Attention should be paid to incorrect declaration of packaging placed on the market (e.g. reusable packaging such as pallets, boxes etc.)



# Contribution to Environmental Fund for packaging waste: some practical issues

Nume operator	Date de contact	Licenta
S.C. INTERSEMAT S.A.	<a href="http://www.intersemat.ro">www.intersemat.ro</a>	Licența de operare RO - ANPM - D.A. - 009/2011
S.C. ECO-ROM AMBALAJE S.A.	<a href="http://www.ecoromambalaje.ro">www.ecoromambalaje.ro</a> <a href="http://www.colecteazaselectiv.ro">www.colecteazaselectiv.ro</a>	Licența de operare RO - ANPM - D.A. - 010/2011
S.C. ECOLOGIC 3R S.A.	<a href="http://www.ecologic3r.ro">www.ecologic3r.ro</a>	Licența de operare nr. 3 din 27.09.2013
S.C SOTA GRUP 21 S.A.	<a href="http://www.sotagrup21.ro">www.sotagrup21.ro</a>	Licența de operare nr. 2 din 27.09.2013
S.C. ECO - X S.A.	<a href="http://www.ecox.ro">www.ecox.ro</a>	Licența de operare nr.1 din 27.09.2013
S.C. ECO PACK MANAGEMENT S.A.	<a href="http://www.ecopackmanagement.com">www.ecopackmanagement.com</a>	Licența de operare RO - ANPM - D.A. - 007/2010
S.C. RESPO WASTE S.A.	<a href="http://www.respowaste.ro">www.respowaste.ro</a>	Licența de operare RO - ANPM - D.A. - 008/2011
S.C. ECOPIIM RECYCLING S.A.	<a href="http://www.ecopim.ro">www.ecopim.ro</a>	Licența de operare nr. 4 din 16.10.2013
S.C. ROM PACK MANAGEMENT S.A.	<a href="http://www.rompacksa.ro">www.rompacksa.ro</a>	Licența de operare nr. 5 din 19.03.2014
S.C. NEXT ECO RECYCLING S.A.	<a href="http://www.nextecorec.ro">www.nextecorec.ro</a>	Licenta de operare nr. 6 din 14.01.2015

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Thank you!