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THE E-TRANSPORT SYSTEM FOR THE SHIPMENT OF GOODS IN ROMANIA AND POLAND: A MODERN FAUSTBUCH IN DIGITAL FISCAL REGULATION

Abstract. This paper aims to provide an overview of the e-Transport System through an ingenious analogy with the Faustian pact envisioned by Johann Wolfgang von Goethe in his tragedy *Faust*. Additionally, the paper conducts a comparative legal analysis between Romania and selected few other countries that have implemented a similar e-Transport system, with a particular focus on Poland. Moreover, the paper presents a diverse collection of industry examples, crafted to enrich the exploration of fiscal regulations while shedding light on evolving trends and pressing challenges encountered by lawmakers, businesses, and consumers alike. We target both the technological solutions through a holistic view of the industry as well as the regulatory layers of the fiscal system in the field.

Keywords: e-Transport, SENT System, tax evasion, VAT fraud

SYSTEM E-TRANSPORT DO PRZEWOZU TOWARÓW W RUMUNII I POLSCE. NOWOCZESNY FAUSTBUCH W CYFROWEJ REGULACJI FISKALNEJ

Streszczenie. Niniejszy artykuł ma na celu przedstawienie przeglądu systemu e-Transport poprzez pomysłową analogię do paktu faustowskiego, który Johann Wolfgang von Goethe przewodził w swojej tragedii *Faust*. Ponadto artykuł przeprowadza porównawczą analizę prawną między Rumunią a kilkoma innymi krajami, które wdrożyły podobny system e-Transport, ze szczególnym uwzględnieniem Polski. Ponadto artykuł gromadzi zróżnicowany zbiór przykładów branżowych, opracowanych w celu wzbogacenia eksploracji przepisów fiskalnych, a jednocześnie rzucających światło na ewoluujące trendy i pilne wyzwania napotymane przez prawodawców, przedsiębiorstwa i konsumentów. Skupiamy się zarówno na rozwiązaniach technologicznych poprzez holistyczne spojrzenie na branżę, jak i na regulacyjnych warstwach systemu fiskalnego w terenie.

Słowa kluczowe: e-Transport, System SENT, System Elektronicznego Nadzoru Transportu, unikanie opodatkowania, wyłudzenia podatku VAT

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PREAMBLE

In Johann Wolfgang von Goethe's tragedy *Faust*, the protagonist, in his quest for ultimate knowledge and power, makes a pact with Mephistopheles, selling his soul in exchange for transcending human limitations. Although initially it seems he achieves his desires, Faust ultimately faces loss and existential dilemmas, paying a steep price for absolute knowledge. This choice symbolizes the hidden dangers of a "pact" made to attain one's goals but at a cost that cannot be fully anticipated; it may promise immediate benefits but it can also bring long-term costs.

In a modern economic context in which digitalization and efficiency are imperative, countries such as Romania and Poland, and several others, have adopted advanced technologies to combat tax evasion and enhance transparency in goods transportation through the implementation of digital monitoring systems – e-Transport in Romania as well as SENT [Pol. *System Elektronicznego Nadzoru Transportu*] in Poland. These systems promise efficiency and control but raise fundamental questions about the balance between fiscal transparency and economic freedom, as well as between oversight, bureaucracy, and a possible abuse of power from the authorities. Thus, this paper attempts to draw an analogy between these systems and the Faustian pact; states seek absolute knowledge and control over economic flows, but a price must be paid, namely economic and administrative costs, and, in some cases, restricted economic freedoms.

1. THE E-TRANSPORT SYSTEM IN ROMANIA – THE FISCAL FAUSTIAN PACT WITH TECHNOLOGY

One of the main pillars of the e-Transport system is tax transparency¹, a fundamental principle in national and European legislation. By monitoring transport in detail, tax authorities acquire a powerful tool for verifying commercial transactions and combating illegal practices. This legislative approach is supported by Romania's obligation to comply with European regulations on tackling tax evasion and cross-border fraud.

The e-Transport system is based on the legal framework for monitoring road transport of goods identified by the law as having a high fiscal risk.² These goods are classified as such due to their vulnerability to tax evasion during road

¹ Tax transparency is a legal principle aimed at preventing tax evasion by regulating the redistribution of income generated by intermediary entities registered in jurisdictions with a favourable tax regime so that they are allocated and subject to taxation directly to the final beneficiaries residing in states with higher taxation, as if the said income had been obtained directly by them.

² The Order no. 802 of 29 April 2022, regarding the determination of goods with high fiscal risk transported by road that are subject to monitoring through the RO e-Transport System of the National Agency for Fiscal Administration.

transport. The system integrates with other platforms, such as RO e-Factura, and customs systems to enhance monitoring.

Under the current legislation, economic operators are required to input transport-related data³ into an electronic platform managed by tax authorities. This platform serves as a central tool for monitoring and surveillance.

The system stems from the state's responsibility to ensure proper tax collection and prevent tax fraud, as outlined in the Fiscal Code and related legislation, both national and European. A similar idea has also been expressed by the famous tax law professor Philip Baker in his presentation⁴ called "Taxation, taxpayers' rights and human rights", which concerned the states' obligation to ensure the correct collection of taxes and to prevent tax fraud in order to have resources for the development of the countries and to provide good-quality public services to their citizens.

However, these measures introduce procedural obligations that directly affect the rights and responsibilities of taxpayers, increasing compliance demands while reinforcing fiscal oversight.

2. SIMILAR E-TRANSPORT SYSTEMS FROM OTHER COUNTRIES

I believe it is important to point out that systems similar to RO e-Transport have been implemented by other states, with varying degrees of success. These systems are designed to align with international tax legislation and customs regulations, as well as to support the digitalisation of tax administrations. Without going into details, the following platforms and systems can be recalled:

- **Hungary** – EKAER (Electronic Public Road Trade Control System), since 2015.⁵ It tracks goods transports that cross borders or are transported domestically, in order to prevent tax evasion. Transporters are required to record transport data in the system, including information about goods, weight, value, sender, and

³ The sender and recipient, the name, characteristics, quantities, and the value of the goods, loading and unloading locations, as well as information about the transport means, including the system-generated UIT (Unique Transport Code).

⁴ Philip Baker OBE is a barrister and KC practising from Field Court Tax Chambers. He specialises in international tax issues and undertakes corporate and private clients as well as government advisory work. He is the author of *Double Taxation Conventions* and *International Tax Law*, editor of the *International Tax Law Reports*, and joint editor of the *British Tax Review*. He is a member of many committees, including the Permanent Scientific Committee of the International Fiscal Association and the OECD Advisory Group on the Model Tax Convention.

⁵ "EKAER Regulation" means the Electronic Trade and Transport Control System [Hun. *elektronikus közúti áruforgalom-ellenőrző rendszer*], mandatory in Hungary since January 2015, monitoring the traffic of goods on the territory of Hungary, but also goods transported on public roads between the Member States of the European Union.

recipient, but the system relies on pre-registration and electronic reporting and does not impose GPS tracking universally.⁶

Initially, EKAER covered all goods, similar to RO e-Transport, but later it focused on high-risk products, just like SENT. Sanctions include fines of up to 40% of the value of unreported or inaccurately declared goods.

- **Portugal** – *E-Fatura System*: Although it is not an exclusive transport monitoring system, Portugal uses it to track invoices issued within commercial transactions. The system also includes information about transported goods.
- **Italy** – *Sistema di Interscambio* (SdI): Italy is among the states that have opted, with regard to the control of administrative acts, for a system formed by jurisdictional administrative authorities, with well-defined powers (Lazăr 2011, 372). In this context, Italy has implemented a centralised electronic invoicing system that includes the traceability of transported goods based on fiscal documents and ensures the cross-checking of invoice data and goods flows. It became mandatory for B2B and B2G transactions.
- **Brazil** – NFe and CT-e System. Outside Europe, Brazil uses *Nota Fiscal Eletrônica* (NFe) and *Conhecimento de Transporte Eletrônico* (CT-e), which are two systems that monitor invoices and shipments in real time as well as collect data on the transport of goods, being integrated with customs and tax systems to ensure transparency.
- **the United States** – ACE (Automated Commercial Environment): This system is used to monitor international shipments and goods crossing borders. It is managed by US Customs and Border Protection (CBP) and aims to detect tax and customs fraud. Also, it manages import and export documentation and ensures that shipments comply with US regulations while it integrates data from multiple agencies (e.g. FDA, USDA, and the Department of Transportation) for comprehensive risk management and evaluation.

The above-mentioned systems are adapted to the needs of each country, so they present several important differences, but they have in common the use of digital technologies to monitor transport and economic transactions. However, their approaches vary, with some focusing directly on transport monitoring and others focusing on electronic invoicing.

Of course, there are other countries that have implemented some kind of digital reporting systems, but the great majority have focused on an electronic invoice system which allows real-time monitoring by tax authorities. Several examples include:

- Mexico – CFDI (Comprobante Fiscal Digital por Internet);
- Saudi Arabia – e-Invoicing System;

⁶ The EKAER System – Hungarian Tax Authority (NAV).

- United Arab Emirates – e-Invoicing System;
- Singapore – e-Invoicing System;
- South Africa – e-Invoicing System.

These systems are part of a global trend towards digital tax administration, aiming to improve efficiency, reduce fraud, and enhance compliance through real-time monitoring and reporting. Romania (through e-Transport) and Poland (through SENT) align with this global trend, contributing to integration into the European fiscal ecosystem.

3. POLAND'S SENT SYSTEM – A SIMILAR APPROACH, BUT WITH STRICTER REGULATIONS

I have left out the Polish system, which deserves far more attention.

In Poland, the SENT system [Pol. *System Elektronicznego Nadzoru Transportu*] was implemented in 2017 to prevent tax fraud in sensitive areas such as fuel, alcohol, and other excise goods. Like Romania, Poland introduced this system to ensure full traceability of transport and combat tax evasion. This system is integrated with the European framework and helps tax authorities control trade in excise goods. Operators must register goods in an electronic platform managed by the Ministry of Finance.

The reporting requirement applies to both domestic and international companies, regardless of whether Poland serves as the destination or merely a transit point. However, an exception is made for transit shipments operating under the NCTS procedure. All goods must be declared digitally using the PUESC electronic platform.

The main regulations governing this system include, among others:

- the Act on the Monitoring of Road Transport of Goods enacted in 2017 – this Act establishes the legal framework for the monitoring of transport, defining the categories of goods subject to reporting as well as the obligations of operators;
- the specific regulations issued by the Ministry of Finance – these detail the technical and procedural requirements, such as the use of GPS devices for tracking transport.

The main features of the SENT system:

- **the obligation to use GPS devices** – one of the distinguishing features of the SENT system compared to e-Transport is that Poland imposes the mandatory use of GPS devices for all transports of excisable goods. Transporters are required to register in the SENT system and ensure the traceability of goods throughout the transport. This allows tax authorities to track transports in real time, providing more rigorous and transparent control.

- **the categories of goods covered** – unlike Romania, where e-Transport covers a wide range of goods with high tax risk, Poland has decided to focus specifically on excise goods, such as fuels, tobacco, and alcohol. This makes the system easier to manage, as there is a more clearly defined set of products that are monitored.
- **severe penalties** – Poland applies harsh penalties in case of non-complying with the SENT regulations. Non-compliance with the registration requirement or any violations will incur penalties of up to 45% of the goods' value, capped at 20,000 PLN (approximately 4,650 EUR). These penalties include the confiscation of transported goods, which is a penalty applied since the beginning also in Romania, although not in a balanced and coherent way, as well as the suspension of transport authorisations, which makes the risks of non-compliance much higher for economic operators.

The Polish SENT system may, therefore, seem more rigid and strict than the Romanian e-Transport system, but both are based on the same premise of digitalised fiscal control.

In the Faustian analogy, Poland, like Romania, has made a pact with technology, giving the state the power to track every movement of goods in detail. At the same time, the risks related to the loss of economic freedom of companies⁷, which are now subject to more rigorous control and severe sanctions, should not be left outside the scope of concern of the authorities.

- In summary, I have tried to make a concise comparison between the Polish and Romanian systems, from which a series of conclusions and lessons can be drawn that can be integrated into the implementation process of the system in Romania. This is even more so since the Polish system is one that benefits from legislative evolution and adaptation to the requirements of the Polish market, including in terms of protecting Poland's road transport industry. Thus, the Polish Senate adopted, without amendments, a bill to modify the law on the posting of drivers in road haulage and introduce a faster registration requirement in the SENT system for non-EU transport companies. An increase in unfair competition from carriers

⁷ For example, a small Polish distributor of high-value goods, such as alcohol or fuel, can struggle with the strict reporting deadlines and system failures in SENT. A minor technical error in reporting the transport details could result in disproportionate penalties, such as a fine of up to 46% of the goods' value. This significantly impacts financial stability and operational freedom, discouraging smaller businesses from competing with larger companies that can absorb such costs more easily. Similarly, in Romania, a transport company may face severe delays due to increased customs scrutiny under the eTransport system. This could cause delivery disruptions, contract breaches, and reputational damage, ultimately leading to market distortions where only well-capitalised companies can navigate the bureaucratic landscape, reducing competition and economic freedom.

beyond Poland's eastern border has led to the weakening of the domestic road transport sector, which is currently facing unprecedented challenges, according to the explanatory memorandum of the bill.⁸ Moreover, starting from 1 January 2025, carriers from EU member states, Switzerland, or EFTA member states conducting road transport to or from a third country under a permit required by international agreements with Poland will need to notify the SENT register before entering Poland. They must obtain a reference number for each transport. The notification will include details such as the origin and destination countries, the foreign transport entity's information, and the vehicle registration numbers.

Similarities between the SENT System and e-Transport:⁹

- both systems are designed to reduce tax evasion, especially in vulnerable sectors;¹⁰
- reporting obligations – in both countries, transporters and economic operators must record transport data in a national electronic system;
- both SENT and e-Transport focus on goods with high tax risk, such as fuels, alcohol, and excise goods;
- both systems use digital technologies to track transport, in some cases including GPS devices.

Differences between SENT and e-Transport:

- SENT focuses on a well-defined set of excisable products, while RO e-Transport has a more extensive list of goods with fiscal risk, including agri-food products. In this regard, the Polish system is evolving. As an example, among the categories of goods covered by the system the following can be listed: fuels, alcohol, tobacco products, oils, chemicals such as solvents and thinners classified under CN code 3814, containing more than 70% by weight of petroleum oils, and, starting from February

⁸ https://trans.info/en/poland-changes-to-the-goods-transport-control-system-sent-399837?utm_source

⁹ https://www.pwc.pl/en/services/polish-sent-transport-monitoring.html?utm_source

¹⁰ Case Scenario: Illegal Alcohol Production and Distribution:

A company operating in Romania and Poland sells and distributes alcoholic beverages. To maximise profits, they engage in tax evasion by misdeclaring shipments and selling products off the books.

Taxes Evaded:

Value-Added Tax (VAT) – the company issues fake invoices or operates in the shadow economy, selling alcohol without reporting VAT. This allows them to offer lower prices than that of competitors who comply with the law;

Excise Tax – since alcohol is subject to high excise duties, the company may underreport production volumes or smuggle liquor from lower-tax countries without paying the required excise tax;

Corporate Income Tax (CIT) – by understating revenue and inflating expenses, the company reduces its taxable profit, lowering or completely avoiding corporate income tax.

2022, waste in import and transit¹¹, in the meaning of the Waste Act. The obligation to report does not apply to the transport of goods covered by customs procedures and re-exportation.¹²

- In Poland, the SENT system requires the mandatory use of GPS devices for certain transports, providing more precise monitoring in real time. For this, a special GPS navigator is needed (the so-called external ZSL Geo Location Systems), or a GPS tracker, i.e. a device (a regular smartphone or a tablet) with the SENT GEO application installed, which serves to monitor the route of the transportation of goods.¹³ In the SENT system, the following are monitored:
 - the transport and turnover of goods beginning on the territory of Poland and ending on the territory of Poland or outside the territory of Poland;
 - the carriage and turnover of goods beginning and ending outside the territory of Poland;
 - the transport of goods beginning and ending outside the territory of Poland and ending in the territory of Poland.¹⁴
- In Poland, the sanctions for violations in the SENT system are more drastic, including the confiscation of goods and the suspension of licences. In Romania, the sanctions include significant fines, but the approach is more flexible in the case of reporting errors.
- The SENT system is better integrated with other tax and customs regulations in Poland, offering increased interoperability with other European systems. The e-Transport system is still in the adaptation and optimisation phase for full integration.

Poland's experience with the SENT system can provide valuable lessons for optimising the e-Transport system in Romania:

- **the simplification of procedures** – SENT has demonstrated that providing clear guidelines and easy-to-use digital tools can increase voluntary compliance;
- **interoperability with other systems** – integrating e-Transport with other tax and customs platforms, including at the European level, can bring significant benefits;
- **the balancing of sanctions** – an approach that differentiates between intentional and unintentional mistakes can encourage compliance and reduce legal disputes.

¹¹ https://ekologistyka24.pl/en/the-sent-system-everything-you-need-to-know/?utm_source

¹² https://www.roedl.pl/en/good-to-know/good-to-know/law-and-tax-news/changes-in-the-sent-system?utm_source

¹³ <https://ganex-group.com/en/2020/02/26/what-is-sent-and-when-do-we-need-to-do-it/>

¹⁴ https://puesc.gov.pl/en/web/guest/uslugi/przewoz-towarow-objety-monitorowaniem-sent?utm_source

4. THE FAUSTIAN ANALOGY – A PACT WITH FISCAL CONTROL AND ECONOMIC FREEDOM

Both Romania and Poland have introduced digital systems to combat tax fraud, but these systems also impose certain trade-offs and costs on economic operators, similar to the “price” that Faust pays for knowledge and power.

a) Absolute knowledge

By implementing these digital systems, states gain total or quasi-total control over the flows of goods and economic movements, having real-time access to information essential for preventing tax evasion. This “absolute control” over the economy is an equivalent of Faust’s desire to overcome human limits, i.e. to reach a supreme understanding, but it comes with significant risks to economic freedom and confidentiality in terms of trade flows and supply chains, as well as in terms of synergies specific to economic operators. Of course, for international traders, the addresses of suppliers and clients are valuable trade secrets. Mandatory entry of transportation data into the national electronic system could jeopardise the confidentiality of this information. At the same time, economic adaptability is limited, and the “pact” with tax authorities can result in overregulation. Moreover, the Romanian tax system, being a declarative system, has the consequence of conferring control prerogatives on the tax authorities, which are tasked with ensuring that persons subject to tax law fulfil their obligations (Lazăr 2023, 544). Improving the efficiency of tax authorities would be a better approach than burdening businesses with uncertain systems.

b) The loss of economic freedom

Another essential trade-off is the loss of the economic autonomy of economic operators. If the system is applied unevenly or abusively, Romanian companies could be disadvantaged compared to foreign ones, operating under more permissive conditions. In addition, arbitrary interpretations of the rules can create uncertainty, affecting the ability of companies to plan and operate efficiently. These regulations can also place a significant burden on small entrepreneurs who do not have the necessary resources to comply with the imposed requirements and may be required even to change some of their contracts with their business partners or with regard to the insurance contracts for the merchandise.¹⁵ In the name of combating tax evasion, states impose their own complex digital regulations, which require significant investments in technological infrastructure and administrative resources. Just as Faust loses control over his own life, users of the system may perceive e-Transport as a mechanism that limits economic freedom and increases fiscal authoritarianism as well as state intervention in the

¹⁵ See also Militaru (2024, 27).

economy, limiting the free market and competition. Finally, taking into account the fact that economic operators organise the transport of goods with values that can reach hundreds of thousands or even millions of lei, the application of a sanction that involves the confiscation of the undeclared value of these goods can have disastrous consequences on their activity.

c) The risk of the abuse of power

Another danger is the risk of abuse by tax authorities who, having access to extensive control over economic flows, could use the collected data in an abusive manner, which would further limit the freedoms of economic operators. This risk of abuse can be compared to the harmful effects of the Faustian pact, in which, in the end, the one who wants the ultimate power ends up paying for it with a much higher price than anticipated.

This risk can manifest itself through:

- **excessive bureaucracy and disproportionate penalties** – the obligation to report and obtain a reference number for each transport can create a complex bureaucratic framework, in which minor errors or unintentional delays could attract disproportionate penalties. This could be used as an instrument of pressure on companies, especially small and medium-sized ones, which have limited resources for compliance;
- **excessive surveillance and impact on confidentiality** – by requesting detailed data on goods, carriers, and routes, one creates a risk that this information will be used for purposes other than those officially declared. The authorities' extensive access to sensitive data can create an asymmetry of power, allowing public institutions to intervene arbitrarily or to favour certain economic operators;
- **the risk of corruption** – it can facilitate corrupt practices by favouring companies that agree to pay "informal taxes" to avoid detailed controls or sanctions. This situation would undermine the fairness and transparency objectives for which the system was created;
- **the lack of a clear appeal mechanism** – it is about the absence of effective and transparent mechanisms through which companies can appeal decisions considered abusive. This leaves economic operators vulnerable to unfair sanctions, without the possibility to defend their point of view.

5. LESSONS AND CONCLUSIONS

It is crucial to emphasise that the deployment of a system such as e-Transport or SENT must align with the principles of proportionality and predictability, as guaranteed by the EU law. Any implemented monitoring measures must be

substantiated, ensuring they do not disproportionately hinder the ability to conduct commercial activities or impose unwarranted obstacles on economic operators. At the same time, the following elements are crucial:

- **GPS surveillance** – Poland has demonstrated that the implementation of GPS for tracking transports can bring significant control over economic flows, but it also imposes considerable costs for companies that must comply with these regulations. Romania could assess the benefits of such a measure for high-risk transports;
- **regulatory clarity** – both Poland and Romania should continue to improve regulatory clarity and provide precise guidelines for economic operators. This will contribute to reducing uncertainties and increasing voluntary compliance, representing a real support in encouraging taxpayers towards this compliance. It is no less true that, since the entry into force of OUG no. 41/2022 until today, no less than seven legislative amendments have been enacted regarding the application of the e-Transport system, which is a fact likely to create instability and a lack of coherence;
- **an important legal challenge** – such as the need for a well-defined and easy-to-understand legislative framework. It is essential that legislation ensures that taxpayers can fulfil their obligations without difficulty and guarantee the fair application of the rules. In order to reduce the impact on the economy, measures such as simplifying procedures, granting adaptation periods for compliance, and creating efficient mechanisms to challenge the sanctions are strongly required;
- **the protection of the rights of economic operators** – it is essential that any monitoring system should protect the fundamental rights of economic operators and not impose excessive control on them that could lead to a limitation of competition and economic freedom;
- **data protection and confidentiality** – confidentiality must be adequately justified, particularly in relation to tax benefits. Digital monitoring and reporting fiscal systems entails the collection and processing of substantial volumes of sensitive commercial data, raising significant concerns regarding compliance with the General Data Protection Regulation (GDPR). In the absence of uniform legal provisions at the EU level, it is essential that national legislations provide explicit safeguards to ensure the protection of this data against misuse or unauthorised disclosure.

In conclusion, states seem to be choosing to implement modern digital transport monitoring and control systems, making a “pact” with technology and tax authorities to combat tax evasion. At the same time, these systems raise fundamental questions about the balance between fiscal security and economic freedom. Like Faust, who sold his soul for unlimited knowledge and power, but at a much higher price than he had imagined, states must be aware of the costs and risks of these measures, and find the balance between control and freedom, i.e.

between knowledge and the price paid for it in order not to produce fundamental losses in the long term.

Simultaneously, authorities must maintain an ongoing dialogue with the business community to foster the creation of a legislative framework that promotes both legal compliance and sustainable economic growth.

The role of accountability must not be forgotten; just as Faust had to answer for his choices, tax authorities have the responsibility to use technology ethically and fairly, avoiding its transformation into a coercive mechanism. As a result, it is necessary to consider simplifying processes and reducing the complexity of reporting obligations for taxpayers, especially SMEs¹⁶, in parallel with organising information sessions for taxpayers to ensure efficient and fair implementation as well as to ensure that the work of tax control bodies or courts where sanctioning measures are challenged is not blocked, as happened in mid-2024 (Militaru 2024a, 25).

These efforts must be complemented by investments in information technology security and the establishment of robust internal procedures to safeguard the collected data and prevent its misuse. Just as Faust finds redemption only through deep reflection and by assuming his mistakes, both Romania and Poland can turn their specific systems into a success through an ethical, balanced, and future-oriented approach.

Although digitalised systems hold the potential to enhance transparency and mitigate tax fraud, their implementation necessitates a careful equilibrium between regulatory oversight and the protection of corporate rights. To mitigate the risk of the abuse of power, it is imperative to establish clear regulations, proportionate penalties, restricted access to data, and effective mechanisms for challenging decisions. Only through the adoption of these safeguards can the system fulfil its intended purpose without becoming a tool for undue pressure or arbitrary control.

The SENT and RO eTransport systems that formed the basis of this analysis require increased attention and, perhaps, an improvement, meaning that the legislator should consider (*de lege ferenda*):

- a possible elimination of the reporting obligation for external transports, since, most of the time, beneficiaries do not have control over the data necessary to obtain the UIT code (Romania). At the same time, INCOTERMS rules (e.g. DAP) establish that the seller organises and supports the transport, and the mentioned systems transfer unjustified responsibilities to the beneficiary. It is added that the implementation of the obligation to transmit vehicle positioning data via GPS represents a requirement that is difficult to apply for international transports;
- the simplification of reporting for partial and complex deliveries and the possibility of obtaining the unique transport identification code also based on the parcel AWB, instead of the registration number; reporting should be limited to national transport for grouped transports;

¹⁶ See also Buliga (2023, 207–210).

- adding the introduction of a post-tax fiscal control remediation period for compliance with any mistakes and omissions that might occur in the daily business and that are without intent.¹⁷

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Legal Acts

- Emergency Ordinance no. 41/2022 for the establishment of the National System for the monitoring of road transport of goods RO e-Transport and repealing art. XXVIII of Government Emergency Ordinance no. 130/2021 on some fiscal-budgetary measures, the extension of some deadlines, as well as for the amendment and completion of some normative acts.
- Emergency Ordinance no. 188/2022 of December 28, 2022 amending and supplementing Law no. 207/2015 on the Fiscal Procedure Code and amending Government Emergency Ordinance no. 74/2013 on some measures for the improvement and reorganization of the activity of the National Agency for Fiscal Administration, as well as amending and supplementing some normative acts.
- Emergency Ordinance no. 43 of April 30, 2024 for the amendment and completion of certain normative acts.
- Emergency Ordinance no. 129/2024 on the amendment and completion of Government Emergency Ordinance no. 41/2022 for the establishment of the National System for the monitoring of road transport of goods RO e-Transport and repealing art. XXVIII of Government Emergency Ordinance no. 130/2021 on some fiscal-budgetary measures, the extension of some deadlines, as well as for the amendment and completion of some normative acts.
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- Order no. 802 of April 29, 2022 on the establishment of high tax risk goods transported by road that are subject to monitoring through the RO e-Transport System of the National Agency for Fiscal Administration.

¹⁷ See also Bufan, Buliga, Deli-Diaconescu (2021, 80–93).