



Car Importation online

The procedures of customs clearance and payment of the Tax on Vehicles have been simplified, now to be done electronically online in most cases. The procedures come under the “SIMPLEX + 2016” programme which includes a significant simplification of the Automobile Taxation System. The objective is to simplify and reduce costs for taxpayers by reducing customs services bureaucracy via electronic compliance.

Before, it has been mandatory to submit in paper a set of documentation for customs, leading to repeated trips by the taxpayers in order to achieve legalization.

In addition, the Customs Vehicle Declaration (DAV) itself - a document used temporarily for the circulation of vehicles - which was formerly issued at customs and collected in person by taxpayers - is now issued electronically and made available on the Portal of the Tax and Customs Authority.

The “DAV” must be accompanied by:

- a foreign registration certificate or equivalent document;
- a commercial invoice or a sales declaration in the case of a private purchase;
- the certificate of compliance;
- the transport document and the respective receipt of payment whenever the vehicle does not enter national territory via its own means;
- the document proving the effective measurement of the level of carbon dioxide emissions by a legally authorized technical centre where this is not included in the certificate of compliance.



These documents may now be submitted online, and the originals must be kept for a period of four years, subject to submission to the competent authorities of the originals at any time for inspection and control purposes. The deadline for legalization is a maximum of 20 working days after the entry of the vehicle into national territory. Vehicles intended for dismantling, parts or off road circulation must be registered within 10 days. Special rules may apply.

Conclusion

The new law simplifies the procedure for customs clearance and payment of Vehicle Tax, which is now done electronically in almost all situations. The Complementary Vehicle Declaration is no longer necessary and the Customs Declaration of Vehicles (DAV) becomes available online at the Portal of the Tax and Customs Authority.

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22 April 2018