



GLS General Logistics Systems Romania SRL

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Notification regarding Romanian Logistics Tax (i.e. 25 RON/parcel - approximately 5 EUR/parcel)

Effective date: January 1, 2026

Dear partner,

We would like to inform you that the Romanian authorities have introduced a logistics fee of 25 RON (approximately 5 EUR) for each parcel containing goods imported into the EU with a value of up to 150 EUR and delivered to B2C recipients in Romania, as part of e-commerce activities, regardless of where the goods are released for free circulation in the EU.

The law came into force on **January 1, 2026**.

According to the law, the logistics tax applies to distance sales of goods imported into the EU from third countries or third territories under the Import One-Stop Shop (IOSS) special regime.

According to the law, **responsibility for paying the logistics tax** lies with the supplier of the goods, the sender of the parcel, or the entity enabling the distance sale.

However, according to the law, GLS Romania, as an authorized last-mile postal operator in Romania, has a **legal obligation to collect, report, and pay the logistics tax** to the Romanian tax authorities on behalf of the supplier of goods, the sender, or the entity facilitating distance sales through a digital platform, **as this is a condition for the provision of services**.

According to the law, the logistics tax must be paid by the 25th of the month following the delivery of the parcel. In this respect, the exact amount (i.e. 25 RON/parcel, approx. EUR 5/parcel) would be charged/recharged by GLS Romania to you as a pass-through cost.

Please note that the logistics fee is determined based on the non-EU country from which the parcel is shipped, not the country of origin of the products. If the parcel is already within the EU when the customer places the order or has been previously imported into the EU under normal conditions, no logistics fee will apply. However, if the parcel is shipped from outside the EU at the time of order placement and is imported into the EU under the IOSS regime, it will be subject to the logistics fee.

In cases where a parcel is delivered and subsequently **returned**, the logistics fee still applies and is non-refundable. However, the logistics fee does not apply to parcels that are not successfully delivered to final B2C recipients in Romania.

Mandatory data requirements for compliance with the logistics tax in Romania.

To ensure compliance with Romanian tax obligations, you are required to send us information about the origin of each parcel to the email address tax@gl-romania.ro



The list of all taxable and non-taxable parcels must be sent daily and contain the following information:

Parcel number

Parcel creation date

Origin of shipment: EU / non-EU

Declared intrinsic value of the parcel less than or equal to 150 euros: Yes/No

An IOSS number was used: Yes/No - Please provide it

H7 declaration: Yes/No

Based on the information you have provided, we will issue a weekly invoice - non-EU tax - with immediate due date.

Failure to provide complete and accurate answers, together with the supporting evidence requested above, will entitle us to treat the logistics fee as payable and add it to the price of our services.

We will also provide you with the necessary contractual amendments in a timely manner to reflect the new obligations and related costs that will be re-invoiced.

Thank you for your cooperation.

Yours sincerely

GLS General Logistics Systems Romania SRL