

Declarations

Linked to the type of business process and type of licenses involved, returns must be submitted in relation to excise duties becoming due.

- [Filing Excise Duty and Consumption Tax Returns](#)

Filing Excise Duty and Consumption Tax Returns

There are three types of excise duty and consumption tax returns:

- **Periodic Return**
- **Weekly Return**
- **Daily Return**

All returns are submitted via the "Mijn Douane" (My Customs) portal.

1. Periodic Return

Who Must File:

- Holders of a permit for an **excise goods warehouse**
- Holders of a permit for a **consumption tax goods facility**
- **Fiscal representatives**

Important Points:

- If you are required to file a periodic excise duty and consumption tax return, you will receive a notification letter containing the payment reference.
- The letter will specify the deadline by which your return and payment must be received.
- No additional payment information will be sent to you.

2. Weekly Return

Who Must File:

- Permit holders who are registered consignees
- Recipients of consumption tax goods

Important Points:

- Weekly filers must **submit their return and pay the excise duty and consumption tax no later than the Friday following the week in which the excise and consumption tax goods were received.**