Excise formalities

General formalities such as Excise monthly returns, record keeping, etc.

- Declarations
  - Filing Excise Duty and Consumption Tax Returns
- Weekly return

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

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**.

Weekly return

1. **Scope of Exception:**
   This procedure applies specifically to registered consignees.
2. **Filing Requirement:**
   - The registered consignee must file a return for the excise duty incurred during a given week.
   - This obligation is based on Article 52, second paragraph, parts c and e.
3. **Deadline:**
   - The return must be submitted no later than the Friday of the week following the week in which the excise duty became due.
4. **Payment:**
   - The excise duty owed must be paid at the time of filing the return.

Procedural Description: Determining the Time of Receipt for Excise Goods

1. **Situation under Article 2a, Second Paragraph, Part b:**
   - The relevant moment is the time when the registered consignee receives the excise goods.
2. **Situations under Article 2a, Fifth Paragraph:**
   - The relevant moment is the time when the excise goods are received at the place of direct delivery.