

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.

Revision #1

Created 28 November 2025 12:24:56 by Remy Sway

Updated 28 November 2025 12:24:56 by Remy Sway