

Excise Duties

TAX FIGURE	REGULATION CAPACITY	ALLOCATING FACTORS	
EXCISE DUTIES	Establishment of the tax rate within the limits in force at any given time in the Common Territory		
EXCISE DUTIES OF MANUFACTURING			
Excise Duties on Alcohol, Alcoholic Beverages and intermediate products	Filing and payment forms and payment deadlines	Income	Accrual of the tax in the BC (disposal for consumption)
Excise Duty on Beer			
Excise Duty on Mineral Oils		Returns	Duties paid in the BC (entitlement to the refund is generated in BC)
Excise Duty on Manufactured Tobacco			
EXCISE DUTY ON CERTAIN MEANS OF TRANSPORT	Increase of 15% in the tax rates	Vehicles definitively registered in BC	
EXCISE DUTY ON COAL	Filing and payment forms and payment deadlines	Accrual of the tax in the BC (disposal for consumption or auto-consumption in the BC)	
		Consumption – First sale or delivery of coal following production, extraction, importation or intra-community acquisition – Subsequent sales for resale by business owners when the acquisition is exempt Auto-consumption: use or consumption of coal by producers or extractors, importers, intra-community purchasers or business owners	
EXCISE DUTY ON NON-REUSABLE PLASTIC PACKAGING	Filing and payment forms and payment deadlines	<ul style="list-style-type: none">• Manufacturing: Location in the PV of the establishment carrying out the activity.• Intra-Community acquisition: Tax domicile of the taxpayer (or of the representative in the case of non-established taxpayers).• Irregular introduction: location of the products at the time when the irregular introduction is established.	