

## Excise duties and Tax on Fluorinated Greenhouse Gases

TAX FIGURE	REGULATION CAPACITY	ALLOCATING FACTORS	
<b>EXCISE DUTIES</b>	Establishment of the tax rate within the limits in force at any given time in the Common Territory		
<b>EXCISE DUTIES OF MANUFACTURING</b>			
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		Returns	Duties paid in the BC (entitlement to the refund is generated in BC)
Excise Duty on Mineral Oils			
Excise Duty on Manufactured Tobacco			
<b>EXCISE DUTY ON CERTAIN MEANS OF TRANSPORT</b>	Increase of 15% in the tax rates	Vehicles definitively registered in PV	
<b>EXCISE DUTY ON COAL</b>	Filing and payment forms and payment deadlines	Accrual of the tax in the BC (disposal for consumption or auto-consumption in the BC) <ul style="list-style-type: none"> <li>• Consumption               <ul style="list-style-type: none"> <li>◦ First sale or delivery of coal following production, extraction, importation or intra-community acquisition</li> <li>◦ Subsequent sales for resale by business owners when the acquisition is exempt</li> </ul> </li> <li>• Auto-consumption: use or consumption of coal by producers or extractors, importers, intra-community purchasers or business owners</li> </ul>	
<b>EXCISE DUTY ON ELECTRICITY</b>	Filing and payment forms and payment deadlines	<ul style="list-style-type: none"> <li>• Consumption: point of supply of the person or entity that acquires the electricity for its own consumption</li> <li>• Self-consumption: Place where it occurs</li> </ul>	
<b>TAX ON FLUORINATED GREENHOUSE GASES</b>	Filing and payment forms and payment deadlines	Consumption: Taxable products used in installations, equipments or apparatus in the Basque Country by end consumers  Own consumption: Use for own consumption in the Basque Country	