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New Royal Decree on taxation of energy products and electricity

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The Royal Decree of 28 June 2015 concerning the taxation of energy products and electricity has been published in the Belgian Official Journal on 23 July 2015.

This new Royal Decree primarily aims at replacing – with the appropriate legislative act – the Ministerial Decree of 27 October 2005 concerning the taxation of energy products and electricity. At the same time, the legislator consolidated the text with the inclusion of provisions coming from two other Royal Decrees: the Royal Decree of 3 July 2005 implementing measures on some reduced excise tariffs and the Royal Decree of 19 May 2014 concerning control measures on fuel. Those two Royal Decrees are therefore also repealed.

Content-wise, the legislator introduced a number of modifications to the taxation procedure for energy products and electricity, of which the main ones can be summarised as follows:

- The application of the reduced rate for industrial or commercial use of certain energy products and electricity (such as gasoil) is tightened, as it is no longer possible for the director general to foresee a derogation under which fuel used in engines, applied for both propulsion and industrial purposes, can benefit from the reduced rate. On the other hand, the definition of “vehicles without authorisation for use on public roads”, which can also benefit from the aforementioned reduced rate, is expanded to all vehicles that are primarily used outside public roads and are only used on public roads on a secondary basis.
- The reimbursement of excise duties, which remains possible in case energy products are re-introduced in a fiscal warehouse for reprocessing purposes, can now take place via a corresponding decrease of the amount to be settled for the next payment (or settlement of the checking account);
- Regarding the reimbursement of excise duties in the framework of petrol vapour recuperation, refund requests now need to be filed on a monthly basis. A limitation period of three months is also introduced.

Furthermore, a number of clarifications are introduced:

- The terms “fiscal warehouse” and “branch” are now defined;
- Regarding the ‘energy products and electricity’ authorisation, standardised application forms and standard license forms are introduced in the legislation;
- It is clarified that an authorisation ‘energy products and electricity’ can not only be withdrawn or revoked, but can also be refused.

What does it mean for you and what to do?

Companies in the energy product business as well as companies using energy products for industrial and commercial purposes are advised to assess whether the abovementioned modifications affect them. If so, appropriate measures should be taken to align the affected processes and procedures with the new legislation.

Deloitte's Customs and Global Trade (CGT) team will be pleased to assist with any questions regarding the above content.

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