

Tax Alert

26 February 2016

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March 1, 2016 - deadline for submission of the notification for the application of the exceptions / exemptions from the payment of excise duties

The notification procedure in the case the exceptions / exemptions from the payment of excise duties related to energy products was amended by the new Methodological Norms for the application of the Tax Code. If up to March 1, you do not submit the notification as per the new procedure you will have to pay excise duties for those products.



March 1, 2016 - deadline for submission of the notification for the application of the exceptions / exemptions from the payment of excise duties

The notifications submitted based on Law no. 571/2003 in order to apply the exceptions / exemptions from the payment of excise duties, shall remain valid until February 29, 2016 inclusive. As of March 1, 2016, operators who did not notify under the new procedure established by the new Methodological Norms for the application of the Tax Code will have to pay excise duties for those products.

What to do?

If you deal with excisable products, for which you filed the notification under Law 571/2003, you should apply until February 29, 2016 the notification under the new procedure.

The notification form is set out in Annex 23 to Government Decision 1/2016 approving the Methodological Norms for the application of Law no. 227/2015 regarding the Tax Code.

For further questions regarding the aspects mentioned in this alert, please contact us.

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