



# Excise duties. Notifications due and formalities required during the first few months of 2024

Tax Alert



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# Excise duties. Notifications due and formalities required during the first few months of 2024

The applicable legislation sets the time limits for certain notifications and formalities in respect of a number of excise duties during the first few months of 2024.

## Excise duty on electricity

Owners of establishments benefiting from any of the reductions or exemptions provided for in the legislation governing the special tax on electricity (“IEE” per its Spanish acronym) must notify electricity suppliers and the excise duties management office, **during the first two months (January and February) of 2024, of the amount of electricity effectively consumed during 2023 that is eligible for an exemption or reduction in the IEE tax base**, with a view to enabling the rectification of output tax charges where these differ from the amounts that should have been passed on as output tax.

Please do not hesitate to contact KPMG Abogados, S.L.P.’s Excise Duties team should you wish to discuss any of these matters.

## Excise duty on hydrocarbons – natural gas

**Where they are eligible for any of the reduced rates**, end consumers of natural gas must inform their suppliers and the excise duties management office of the **percentage of natural gas consumed in 2023, during the first four months (January to April) of 2024**.

## Excise duty on coal

**Where they are eligible for the reduced rate**, end consumers of coal must inform their suppliers (the parties liable for the tax) and the excise duties management office of the **percentage of coal consumed in 2023, during the first four months (January to April) of 2024**.

## Observations applicable to the three taxes

Where appropriate, the percentages reported will be taken into account in order to rectify the output tax charges, as well as for the purposes of new supplies.

Nonetheless, **if no new data are reported** to the excise duties management office or suppliers by the end of the above time period, **consumption will be deemed not to have changed** with respect to the previous year.

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