

Rulebook on Refunds of Excise Duty on Oil Derivatives Published



The Rulebook on Detailed Conditions, Method and Procedure for Exercising Entitlement to Refunds on Paid Excise Duty has been published in the Official Gazette of the Republic of Serbia number 112 dated 27 November 2012.

The Rulebook went into effect on 28 November 2012.

This Rulebook regulates in detail the model for refunding paid excise duties as introduced by the Law on Amendments to the Law on Excise Duties (Official Gazette of the Republic of Serbia no. 93/2012), which went into effect on 1 October 2012.

Refunds of excise duty paid on oil derivatives purchased after 1 October 2012 shall be in accordance with this Rulebook, except for refunds of excise duty paid on oil derivatives used as fuel for agricultural equipment used in agriculture.

Namely, provisions of this Rulebook for refunds of excise duty paid on oil derivatives used as fuel for agricultural equipment used in agriculture shall apply to derivatives purchased starting 1 January 2013. Refunds of excise duty paid on oil derivatives purchased in the period from 1 October to 31 December 2012 shall be carried out in accordance with the old Rulebook.

The right to a refund of paid excise duty can be exercised based on the purpose of the use of oil derivatives, according to amounts prescribed by the Law on Excise Duties.

Oil derivatives	Entities entitled to refunds	Deadlines for refund applications
Gas oil and liquefied petroleum gas (LPG) used as motor fuel for transportation	<ul style="list-style-type: none"> Entity engaged in transport of persons and goods in accordance with road traffic regulations related to transport of persons and goods Manufacturer or importer, when using them for own purposes for transportation 	<ul style="list-style-type: none"> Quarterly – at the earliest 20 days after end of quarter in which oil derivatives were purchased Tax Authority is required to process the application within 30 days of receiving it Refund is paid within 15 days of issuing instructions to the Treasury
Gas oil used as motor fuel for ships for transporting freight in domestic river transport	Entity engaged in domestic freight transport by riverboat	<ul style="list-style-type: none"> Quarterly – at the earliest 20 days after end of quarter in which oil derivatives were purchased Tax Authority is required to process the application within 30 days of receiving it Refund is paid within 15 days of issuing instructions to the Treasury
Gas oil used as motor fuel in agriculture	Agricultural household registered in the register of agricultural households	<ul style="list-style-type: none"> Monthly – at the latest ten days after end of month in which oil derivatives were purchased Tax Authority is required to process the application within 5 days of receiving it
Gas oil and LPG used for heating	Commercial entities for heating commercial buildings and private individuals for heating homes	<ul style="list-style-type: none"> Quarterly – at the earliest 20 days after end of quarter in which oil derivatives were purchased Tax Authority is required to process the application within 30 days of receiving it Refund is paid within 15 days of issuing instructions to the Treasury
For other oil derivatives produced from fractions obtained from petroleum distillation in the range up to 380°C (fractions)	Entity using fractions for industrial purposes	<ul style="list-style-type: none"> Quarterly – at the earliest 20 days after end of quarter in which oil derivatives were purchased Tax Authority is required to process the application within 30 days of receiving it Refund is paid within 15 days of issuing instructions to the Treasury



The purchaser/end user is entitled to the refund, under the condition that:

- the oil derivatives are purchased from an importer or producer,
- the oil derivative importer or producer paid the prescribed amount of excise duty,
- the purchaser/end user paid a receipt in which the amount of excise duty is declared or holds a fiscal receipt or payment slip confirming payment of oil derivatives, when such oil derivatives are sold to the end user through an authorised distributor of such oil derivatives (entity registered with competent authority for energy business engaged in retail sale of derivatives)

The application for a refund of excise duty is filed with the Tax Authority office according to location of registered offices of legal entity or place of residence of private individual, and with rental of residential property, according to location of rented property or address of private individual.

An agricultural household files an application for a refund with the Treasury.

The first application for an excise duty refund is considered to be an application for registration in the electronic register of persons entitled to a refund of paid excise duty.

The Rulebook specifies the refund application form, detailed conditions for refund, amounts of derivatives for which a refund can be requested during the year, documentation to be submitted with the first refund application and all subsequent applications.

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