

SILCIE 2.0. Changes to the accounting records in respect of manufacturing excise duties in 2025

Tax Alert



February 2025

Entry into force of SILICIE 2.0

31 December 2024 saw the publication in the Official State Gazette of Ministry of Finance Order HAC/1505/2024 of 26 December 2024, amending Ministry of Finance Order HAC/998/2019 of 23 September 2019, which regulated fulfilment of the obligation to keep accounting records for products subject to manufacturing excise duties.

The purpose of this amendment is to move towards an accounting-period based bookkeeping system, whereby the supply of accounting entries relating to products subject to manufacturing excise duties is linked to the accounting period in which the movement, transaction or process takes place.

Introduction: SILICIE

Article 50 of the Excise Duties Regulations introduced the obligation to keep specific accounting records for products subject to these taxes, to be managed electronically via the State Tax Agency (STA) website.

This system of keeping accounting records for manufacturing excise duties, known as SILICIE, has been in place since 1 January 2020 and was initially regulated by Ministry of Finance Order HAC/998/2019 - see our related tax alert [here](#)- (available in Spanish only).

Thus, in line with the so-called SII for VAT, taxpayers (owners of factories, bonded warehouses, reception warehouses, tax warehouses and vinegar factories) must use the SILICIE system to provide the STA with information on the processes, movements and stock of products subject to these duties and, where applicable, the raw materials needed to obtain them, including any differences that may arise during their storage, manufacture or movement.

However, the experience acquired since its implementation has revealed the need for certain adjustments to the system. Against this backdrop, Ministry of Finance Order HAC/1505/2024 of 26 December 2024 introduces a more advanced accounting model, based on accounting periods, linking the supply of accounting entries to the financial year in which the relevant movement, operation or process takes place.

Key developments

Ministry of Finance Order HAC/1505/2024, which entered into force on 1 January 2025, amends key aspects of the previous system to simplify and improve its management, while facilitating control by the STA's Intervention Services.

Some of the most noteworthy changes introduced by Order HAC/1505/2024 are as follows:

1. The concept of **accounting period** is provided for, which coincides with the calendar year and will include all entries made by the establishment during the relevant period.
2. **Commencement and closure** of the accounting period must be notified via the STA website. Consultation of previous years is enabled, although it will not be possible to create or cancel accounting entries from previous years without the express authorisation of the tax management office.
3. **All fields** are **standardised** to prevent data interpretation issues. This is to ensure that similar characters not discernible by the establishments concerned do not cause problems when supplying data.
4. Certain modifications are made to the **structure of entries**, both at a general level and as regards the excise duties on oil and gas, alcohol and alcoholic beverages. New cells are included for these duties.
5. **New fields, tables and codes** are included and some existing fields are **amended**. The appendix on the content of the accounting entries to be supplied is amended accordingly.
6. As regards the **test environment**, the amendments can be tested via the STA website, which allows taxpayers to simulate the supply of accounting entries and verify their correct integration with the STA systems.
7. As regards the **SILICIE tables**, taxpayers may consult the updated **list** of tables and a **description of movement types** on the STA website, where the various amendments can be checked. Certain tables have been differentiated to separate versions 1 and 2.

A **transitional period** lasting until 30 June 2025 is established to enable operators to implement the different changes gradually. During this period taxpayers may submit accounting records prepared in line with the previous regulations, although it will be mandatory to provide such records prepared according to the new system by that date.

KPMG Abogados' team of excise duties specialists is available to assist companies with the analysis and correct implementation of SILICIE Version 2.0, having regard to their specific operations.

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