

# Extending the deadline for special consumption tax payment for automobiles manufactured or assembled locally

31 May 2022

## At a glance...

On 21 May, the Government issued Decree 32/2022 to extend the special consumption tax (“SCT”) payment deadline for locally manufactured or assembled automobiles, applicable for the period from June to September 2022.

Decree 32/2022 takes effect from the signing date to 31 Dec 2022.

## In detail...

Under Decree 32/2022, SCT payment deadline for locally manufactured or assembled automobiles for the period from June to September 2022 will be extended to 20 November 2022 at the latest.

Eligible taxpayers include branches or dependent units that directly declare SCT, provided that these branches or dependent units have in-scope business activities same as those of their head office.

Taxpayers must submit one application for the extension in the prescribed form (as attached to Decree 32/2022) together with the respective SCT returns for the whole extension period. The deadline for submission is 20 November 2022.

In case of any revisions of the respective SCT returns resulting in an increase in the SCT liability, and where such revised returns are submitted to the tax authorities before the extended deadline, i.e. 20 November 2022, then the additional SCT liability will also be entitled to the extension.

Taxpayers will self-assess the eligibility for the SCT extension and the tax authorities are not required to notify taxpayers of their acceptance or otherwise of the extension.

# Contact us

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