

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

17 July 2023

## At a glance...

On 21 June 2023, the Government issued Decree 36/2023 to extend the special consumption tax (“SCT”) payment deadline for locally manufactured or assembled automobiles, applicable for the tax period from June to September 2023.

Decree 36/2023 takes effect from the signing date to 31 December 2023.

## In detail...

- Under Decree 36/2023, SCT payment deadline for locally manufactured or assembled automobiles for the tax period from June to September 2023 will be extended to 20 November 2023.
- Eligible taxpayers include branches or dependent units that directly declare SCT, provided that these branches or dependent units have in-scope business activities which are the same as those of their head office.
- Taxpayers must submit one application for the extension in the prescribed form (as attached to Decree 36/2023) together with the respective SCT returns for the whole extension period. The deadline for submission is 20 November 2023.
- 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 2023, then the additional SCT liability will also be entitled to the extension.
- Taxpayers will self-assess this 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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