

## Informative Note

### SILICIE: Extension of the transitional period

26th June 2020

In accordance with the fourth final provision of Royal Decree 1512/2018 of 29th December, the obligation for establishments affected by the excise legislation (SILICIE) to supply their accounting records electronically became enforceable on 1st January 2020, although a transitional adaptation period was established until 1st July 2020 so that, during that period, taxpayers could continue to supply their accounting records in accordance with the regulations in force until 31st December 2019.

In these cases, taxable persons were obliged to provide the information for the first half of the year under the new system for the immediate provision of information, during the period from 1st July to 30th September 2020.

Likewise, the implementing regulations established the possibility that taxpayers obliged to provide the accounting records through SILICIE could do so from their internal accounting system, although in these cases, the Administration was required to be informed by exercising the corresponding option within a period set for that purpose.

As a result of the situation generated by COVID-19, it is necessary to modify the deadlines affecting (i) the provision of the accounting records of those taxpayers who have availed themselves of the possibility of keeping their accounts in accordance with the standard in force until 31st December 2019, for the months of January to June 2020, and (ii) the exercise of the option to report on the possibility of presenting the accounting records on the basis of the internal accounting system.

Therefore, on 26th June 2020, Order HAC/566/2020 of 12th June was published, amending Order HAC/ 998/2019 of 23rd September, regulating compliance with the obligation to keep the accounts of products subject to excise duties on manufacture, SILICIE.

The main development is the amendment of the First Transitional Provision of Order HAC/ 998/2019, since, as from the entry into force of the aforementioned amendment, establishments obliged to keep accounts through the AEAT website are allowed to **supply the accounting entries corresponding to the first half of 2020, during the period from 1 June 2020 to 15 January 2021.**

In these cases, the obligation to comply with the accounting obligations that they had to carry out up to that point, as well as the obligation to present the corresponding statement of operations, is maintained.

In addition, the deadline for benefiting from the electronic provision of accounting records from its own computerised accounting system is extended to 30th September 2020.



We hope the information is useful and of your interest. At Andersen Tax & Legal we have created a multidisciplinary team to attend to all the questions that may arise on this aspect or in relation to the COVID-19.

The document can be read [here](#).

For more information please contact:

[Belén Palao](#) | Partner of the Tax Law Department  
[belen.palao@AndersenTaxLegal.es](mailto:belen.palao@AndersenTaxLegal.es)

[Blanca García de Vega](#) | Associate at the Tax department  
[blanca.garcia@andersentaxlegal.es](mailto:blanca.garcia@andersentaxlegal.es)

[Jaime Suárez](#) | Senior Lawyer in the Tax department  
[jaime.suarez@andersentaxlegal.es](mailto:jaime.suarez@andersentaxlegal.es)

The above comments are for information purposes only and do not constitute professional opinions or legal advice, nor do they necessarily include the opinions of the authors. If you are interested in obtaining additional information or clarification of the content, please contact us by telephone on + 34 963 527 546/34 917 813 300 or by e-mail at [communications@andersentaxlegal.es](mailto:communications@andersentaxlegal.es).