

Informative Note

Change affecting stamps for distilled beverages

10th July 2020

Order HAC/626/2020, of 6 July, amending Order HAC/1271/2019, of 9 December, approving the rules for the implementation of Article 26 of the Regulation on Excise Duties

Royal Decree 1512/2018 amended the Regulation on Excise Duties (hereinafter, RIEE), specifically Article 26.4, which, among other things, regulates the procedure for applying for excise stamps and the duty to provide information for operators who own factories, tax warehouses, reception warehouses, occasional consignees, authorised recipients, importers and tax representatives of distance sellers who have applied for fiscal marks for packaging or containers of derived beverages, and which we shall now summarise:

- Obligation to inform through the electronic headquarters of the State Agency of the Tax Administration (hereinafter, AEAT) the date of receipt of the excise stamps, the tax identification of the receiving establishment, the place of adhesion of the excise stamps and the lot to which the product belongs.
- A procedure for the return and destruction of previous excise stamps with the model prior to 1st January 2020 (previous model)

In accordance with the fourth additional provision of Royal Decree 1512/2018, this obligation to provide electronic information has been in force since 1st January 2020.

Notwithstanding the above, the first transitional provision of Order HAC/1271/2019, of 9th December, established a transitional period until 30th June 2020 for the accession of the old models of excise stamps that had been requested by the operators of the establishments concerned prior to 1st January 2020, thus allowing the stock of packaging or containers to be used up by these operators, to which the old excise stamps had been attached. This implied that the legislator also established in that Order a timetable for the declaration, delivery and physical destruction of the old types of excise stamps.

On the declaration of the Covid-19 as an international pandemic by the World Health Organization, the Spanish Government has been gradually adopting a series of measures of different natures aimed at alleviating the serious effects are still being felt.

Among these measures and in this case, it is necessary to point out the amendment of Article 4(2) and the single additional provision, and first and second transitional provisions of Order HAC/1271/2019 of 9th December, as follows:

The objective scope of the duty of information contained in Article 4 of Order HAC/1271/2019, which established the obligation to communicate, through the electronic headquarters of the AEAT, the number of units and model of seals attached to the bottles or containers sold by the retail alcohol and tobacco warehouses "tax-free shops" located in the ports and airports of the Canary Islands, as well as the tax warehouses authorised exclusively for the supply of alcoholic beverages intended for consumption or sale on board ships or aircraft, is extended.

According to this new wording, it is extended to tax warehouses for alcoholic beverages and tobacco products located in ports and airports in the Canary Islands, mainland Spain and the Balearic Islands and operating exclusively as retail outlets, as well as to tax warehouses authorised exclusively to carry out operations for the supply of alcoholic beverages intended for consumption or sale on board ships or aircraft, in respect of sales to travellers of distilled beverages.

As regards the transitional period affecting seals for distilled beverages, and as a result of the situation created by Covid-19, the period initially provided for in relation to the obligation to notify stocks of old excise stamps and hand them over to the intervention services for destruction has been extended as follows:

- The change period for the old models of distilled beverage stamps is extended to the whole of 2020, without the obligation to provide information on the seals as provided for in Article 4 of Order HAC/1271/2019 (tax identification number, stamp place, etc.).
- With regard to the new types of seals for derived beverages, the operators of the establishments concerned may adhere to these models without having to provide the information contained in Article 26 of the RIIEE and 4 of Order HAC/1271/2019, until 31st December 2020. Therefore, this obligation is delayed.
- In any case, this information must be provided on a deferred basis during the first three months of 2021.
- Finally, as regards the validity of the old models of stamps already affixed to containers with distilled beverages manufactured or imported prior to 1st January 2021, their validity is maintained throughout their marketing period, with a deadline of 1st January 2023, this period being extended for a further year.

With regard to the deadlines for operators to deliver the old tax marks to the Excise Duty Managing Offices, Order HAC/626/2020, the deadlines imposed so far by Order HAC/1271/2019 have been substantially extended, so that the deadlines would be as follows:

- Types P3, P4, P5, P6, P7, P8, G3, G4 and G5 in force until the date of entry into force of the Order: the deadline for submitting the declaration of stocks of unbound seals is extended to 31st January 2021 (*previously 31st October 2020*).
- Once this list of stocks has been submitted, the deadline for handing over the tax marks to the intervention services for destruction is set at 30 March 2021.
- Such seals must be destroyed by the Excise Duty Management Offices before October 31st 2021.



You can consult the content directly [here](#).

We remind you that the **Andersen** Tax Department is at your entire disposal to clarify any doubts you may have in relation to this or any other matter that may be of interest to you, as well as to resolve any incidents or problems that the COVID-19 may have caused in relation to the fulfilment of your tax or customs obligations, whether these are of a periodic or occasional nature.

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