

Key amendments to Excise Act (1) 2/46/22

The Excise Act was amended on 13 October 2022 with effect from 13 February 2023. The amendments are primarily made to transpose Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast) (the “new directive”), which will replace Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (the “old directive”). More amendments stem from the CJEU’s ruling of 13 January 2022 concerning Mono SIA vs the State Revenue Service (SRS). The court disallows a situation where the ability of diplomatic and consular offices to claim an excise exemption is subject to the condition that payment for goods be made by bank transfer. This article summarises some of the key amendments to the Excise Act.

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