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New Excise Regulation Strengthens Enforcement of Overdue Excise Taxes and Asset Forfeiture Procedure

The Excise Department has issued the Excise Department Regulation on the Enforcement of Overdue Excise Taxes by Seizure, Attachment and Auction of Assets (No. 2). The Regulation amends the existing enforcement framework under the previous Excise Department Regulation issued in 2017, with the objective of improving the procedures for collecting overdue excise taxes, particularly in cases involving tax assessments related to imported goods and customs-related tax matters.

This amendment is significant because it provides clearer authority for the Excise Department to enforce overdue tax liabilities arising from assessment notices, including those connected with the importation of goods, where excise officials are involved in the tax assessment or collection process.

The amended Regulation also states the procedure for enforcing overdue excise taxes. Where a taxpayer fails to fully pay the assessed tax within the prescribed period stated in the assessment notice, the relevant Excise Office must report the matter to the supervising Regional Excise Office or Area Excise Office. The competent authority may then issue a written demand requiring payment of the overdue tax.

If the taxpayer still fails to pay within the prescribed period, the Excise Department may proceed with enforcement measures, including seizure or attachment of assets or claims, and the auction of assets, in order to recover the outstanding tax liability. The Regulation also allows competent officials to gather information and evidence concerning the taxpayer's assets, rights, claims, bank accounts, or other relevant documents from the taxpayer or relevant third parties.

The Regulation further provides mechanisms for coordination between different Excise Offices. If the taxpayer's assets are located outside the jurisdiction of the responsible Excise Office, the relevant office may coordinate with the Excise Office having territorial jurisdiction over the location of such assets in order to proceed with seizure, attachment, or auction.

This is intended to ensure that enforcement action can be carried out effectively even where the taxpayer's assets are located in a different province or administrative area from the office responsible for the tax assessment.

Should you have any question, please do not hesitate to contact us via info@bgloballaw.com