


Report to the federal Parliament:

Excise duties on energy products – Exemptions and refunds



The Belgian Court of Audit examined the excise duty exemption schemes for energy products and the way in which the General Administration for Customs and Excise of the Belgian Federal Public Department (FPD) for Finance controls their application. It found that the objectives of the exemption schemes are sometimes contradictory and are not evaluated in a complete and quantified manner. In particular, coordination between the levels of government is necessary to ensure consistency of the policies pursued. The Court also noted shortcomings in the execution of the FPD's tasks: lack of monitoring and available data, objectives insufficiently based on a risk analysis, shortcomings in the excise duty refund process applying to diesel for professional use.

The Court recommends attaching precise and measurable objectives to the exemption schemes, in line with the various public policies, and evaluating the effectiveness of the schemes based on detailed and complete figures. It also advises the FPD to carry out a more precise and complete monitoring of its tasks relating to energy products, based on sufficient and centralised statistics. The FPD should also base its controls on excise duties on energy products on a centralised risk analysis, with more extensive use of data mining. Finally, the Court recommends that the FPD ensures a better control of the excise duty refund process applying to diesel for professional use.

The report Excise duties on energy products – Exemptions and refunds is available (in either French or Dutch) on www.courtsofaudit.be.