

## Excise Taxable Person Registration

There is no registration threshold for Excise Tax, therefore any person who has the intention to be involved in import or produce excise goods or wish to operate a tax warehouse must register as an excise taxable person.

Information required for registration is listed here:

- a. Name or title and the legal status under which the person obliged to register exercises his activity,
- b. Number of the Tax and Customs Registration if any,
- c. Date when the registration status was met,
- d. Date of canceling the registration and the reasons for it if the person was previously registered and his registration was canceled,
- e. Type of activity,
- f. Address or trade name,
- g. Specifying whether they undertake or expect to undertake import activities,
- h. Pledge to the validity and authenticity of the information included in the application,
- i. Attachment of documents required by GTA (ID copy, copy of CR, copy of Trade License)