

## Refund of Tax on Oil Products for EU Residents

### Beneficiaries

From the 1<sup>st</sup> of January 2007, beneficiaries of the professional diesel carrying out transport activity in Spain will benefit from the partial refund of tax on oil products provided they own any of the following vehicles:

- ⊙ Trucks with 7,5 or more tons.
- ⊙ Vehicles destined for the transport of passengers, regular or occasional, included in the categories M2 or M3 as established in the Directive 70/156/CEE.
- ⊙ Licensed taxis.

### Requirements

1. Fill up in petrol stations.
2. Pay the diesel with a credit or debit card known as “professional diesel card” as approved by the Tax Authorities.

### Refund limit

As a general rule, amount refunded will not exceed the equivalent to 50.000 litres of diesel per vehicle per year. In case of auto taxis the limit will be the equivalent to 5.000 litres per auto taxi and year.

### Procedure to be followed before the 31st of March 2007

1º Application for a Spanish fiscal number at the AEAT.

2º Application for registration at the Registry of Beneficiaries via Internet, mentioning:

- ⊙ Applicant information:
  1. Fiscal Identification number
  2. Fiscal Identification number of fiscal representative in Spain. **(Mandatory according to Art. 2 Orden EHA/3929/2006, 21<sup>st</sup> of December)**
  3. Date of start of activities
  4. Bank Account information for the tax refund.
- ⊙ Vehicle information:
  1. EU country of vehicle license plate
  2. Number of license of activity and issuing Authority

3º Annual Declaration of Kilometres.

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