

Guarantee for Excise Warehouse

The holder of an excise warehouse must provide a financial guarantee for the excise duty that he is or may become liable to pay. The guarantee amount is calculated on the basis of the excise duty interest.

The excise duty interest represents the total excise duty on the average quantities of excise goods that:

1. are held or stored in the excise warehouse,
2. are released for consumption during a return period,
3. are moved during a return period, under an e-AD or other prescribed document, to another excise warehouse, a customs warehouse or abroad, and
4. are moved during a return period to another excise warehouse under Article 2a of the Decree.

If one single return is submitted for two or more excise warehouses (with prior authorisation), the separate guarantees for each warehouse are replaced by one combined guarantee. In that case, the excise duty interest is the total of all relevant warehouses taken together.

The guarantee must be at least 5% and at most 100% of the excise duty interest, with an **absolute maximum of EUR 9,000,000**.

The legal basis can be found [here](#).

Considering the capacity of ITR being 1,300,000 m³, this number is used as starting point to cover all of the above, where in reality it is expected that quantities will be more when taking into account all movements in and out. Taking into account that the maximum is EUR 9,000,000 the below reserved calculation shows that this cap is already exceeded.

Capacity terminal

1.300.000 m³

Assumed half capacity for storage of Excise controlled goods under suspension of excise duties

650.000 m³

Multiplied by lowest tariff

EUR 344,74 + EUR 8 = EUR 352,74 (light oils tariff) * 650.000m3 = EUR 224.081.000

Max reduction to 5%

EUR 224.081.000 * 5% = EUR 11.204.50 > EUR 9 mln (cap)

Required guarantee for Excise warehouse

EUR 9 mln (cap)

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