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COMMITTEE ON EXCISE DUTIES

**ALLOWANCES APPLIED IN CERTAIN MEMBER STATES FOR LOSSES DUE TO
THE NATURE OF EXCISE GOODS DURING MOVEMENTS UNDER DUTY
SUSPENSION**

DOCUMENT HISTORY

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(*) Action: I = Insert; R = Replace; A = Alteration

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1. INTRODUCTION

During the meeting of the Committee on excise duties of 20 November 2008 (minutes under CED 665) and on request of LT to solve some practical problems on the field (see CED 650), the Member States and COM agreed on the principle to exchange the information on quantitative limits applied by certain Member States for losses due to the nature of excise goods during movements under duty suspension, by publishing it on Circa in the Excise Manual.

So, this document contains the contribution of the Member States applying such quantitative limits related to these losses of excise goods.

2. ALLOWANCES APPLIED IN CERTAIN MEMBER STATES FOR LOSSES DUE TO THE NATURE OF EXCISE GOODS DURING MOVEMENTS UNDER DUTY SUSPENSION

2.1. BE – Belgium

❖ Not considered release for consumption

pursuant to Article 6(4) of the Act of 22 December 2009 concerning the general arrangements for excise duty

§ 4. The total destruction or irretrievable loss of excise goods under a duty suspension arrangement, as a result of the actual nature of the goods, of unforeseeable circumstances or force majeure, shall not be considered a release for consumption.

For the purpose of this Act, goods shall be considered totally destroyed or irretrievably lost when they are rendered unusable as excise goods by any person.

The total destruction or irretrievable loss of the excise goods concerned shall be demonstrated to customs and excise officers:

- when they occurred in this country, or
- when it is impossible to determine where they actually occurred and they are determined.

❖ Considered release for consumption

pursuant to Article 6(1)-(3) of the Act of 22 December 2009 concerning the general arrangements for excise duty

1) Excise duties shall become chargeable at the time of release for consumption in this country. The conditions relating to the chargeability of excise duties and the applicable rate shall be those in force on the date of release for consumption.

2) Release for consumption shall be any of the following:

- a) the departure of excise goods, including irregular departure, from a duty suspension arrangement;
- b) the holding of excise goods outside a duty suspension arrangement where excise duty has not been levied pursuant to the applicable provisions of Community law and national legislation;
- c) the production of excise goods, including irregular production, outside a duty suspension arrangement;
- d) the importation of excise goods, including irregular importation, unless the excise goods are placed, immediately upon importation, under a duty suspension arrangement.

- Time of release for consumption

3) The time of release for consumption shall be:

- a) in the situations referred to in Article 20(1)(a)(ii), the time of receipt of the excise goods by the registered consignee;
- b) in the situations referred to in Article 20(1)(a)(iv), the time of receipt of the excise goods by the consignee;
- c) in the situations referred to in Article 20(4), the time of receipt of the excise goods at the place of direct delivery;
- d) notwithstanding Article 8, in situations of total destruction or irretrievable loss not covered by (4), the time at which it is duly determined by the customs and excise officers that these situations occurred or the time at which these situations are determined. If the situations of destruction or loss above relate to excise goods that are taxed according to their intended use, the excise duty shall be levied at the highest rate applicable to the excise goods unless the party concerned furnishes evidence that the actual use made of the goods in question attracts a lower rate of duty.

- Person liable for excise duties

pursuant to Article 7 of the Act of 22 December 2009 concerning the general arrangements for excise duty

1) The person liable to pay the excise duty that has become chargeable shall be:

- a) in relation to the departure of excise goods from a duty suspension arrangement as referred to in Article 6(2)(a):
 - i) the authorised warehousekeeper, the registered consignee or any other person releasing the excise goods or on whose behalf the excise goods are released from the duty suspension arrangement and, in the case of irregular departure from the tax warehouse, any other person involved in that departure;
 - ii) in the case of an irregularity during a movement of excise goods under a duty suspension arrangement as defined in Article 8(1), (2) and (4): the authorised warehousekeeper, the registered consignor or any other person who

guaranteed the payment in accordance with Articles 19(2)(2) and 20(3)(1) and any person who participated in the irregular departure and who was aware or who should reasonably have been aware of the irregular nature of the departure;

b) in relation to the holding of excise goods as referred to in Article 6(2)(b): the person holding the excise goods and any other person involved in the holding of the excise goods;

c) in relation to the production of excise goods as referred to in Article 6(2)(c): the person producing the excise goods and, in the case of irregular production, any other person involved in their production;

d) in relation to the importation of excise goods as referred to in Article 6(2)(d): the person who declares the excise goods or on whose behalf they are declared upon importation and, in the case of irregular importation, any other person involved in the importation.

2) Where several persons are liable for payment of one excise duty debt, they shall be jointly and severally liable for such debt.

- Chargeability of excise duties in the event of an irregularity (shortage) in this country other than in the case of Article 6(4)

pursuant to Article 8(2) of the Act of 22 December 2009 concerning the general arrangements for excise duty

2) Where an irregularity has been detected in this country during a movement of excise goods under a duty suspension arrangement, giving rise to their release for consumption in accordance with Article 6(2)(a), and it is not possible to determine where the irregularity occurred, it shall be deemed to have occurred in the Member State in which and at the time when the irregularity was detected.

Establishment of a shortage pursuant to Article 2 of the Royal Decree of 17 March 2010 concerning the general arrangements for excise duty

Where excise goods are transported in bulk and a shortage is noted in Box 7 (a) and (b) of the report of receipt provided for in table 6 of Annex I to Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty, the movement shall be deemed regular and no excise duty shall be recovered from the consignor provided there is no suspicion of fraud and the shortage is not more than:

- for petrol: 0.4 %;
- for kerosene and gas oil: 0.3 %;
- for heavy fuel oil: 0.2 %;
- for liquid petroleum gas: 2 % and

- for other excise goods excluding manufactured tobacco: 0.5 %.

Where the shortage involves manufactured tobacco or, in the case of other excise goods, is greater than the percentage stipulated, the officer appointed by the customs and excise administrator shall recover the relevant amount of excise duty and send a message to the consignor containing the following particulars:

- the unique reference code of the associated electronic administrative document;
- the amount of the shortage observed;
- the excise number of the authorised warehousekeeper of dispatch or registered consignor;
- the amount and method of calculation of the excise duty;
- details of the bank account into which the excise duty must be paid;
- the reference to be mentioned on the payment form.

The message shall be sent in accordance with the procedure laid down by Article 17(3) of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties.

2.2. BG – Bulgaria

ORDINANCE No. 4 of 28 June 2006 on the maximum allowances, applied for losses due to the nature of excise products

Issued by the Minister of Finance, promulgated in State Gazette No. 57 of 14 July 2006 (effective 1 July 2006)

Chapter One

GENERAL PROVISIONS

Article 1. This Ordinance establishes the maximum allowances for natural wastage of excisable goods under excise duty suspension arrangements, as well as the terms and procedure for the application of the said allowances.

Article 2. (1) The provision of Item 3 of Article 25 (1) of the Excise Duties and Tax Warehouses Act shall apply to losses resulting from natural wastage, within the limits of the maximum allowances for natural wastage as established by this Ordinance, of the following excisable goods in storage and transit:

1. alcohol and alcoholic beverages;
2. energy products: petrol, kerosene, gas oil, biodiesel and heavy fuel oil.

(2) Losses resulting from natural storage shall not be allowed:

1. in transit: where, after the transit, the excisable goods are placed in a tax warehouse without measuring;
2. in transit and storage: where the excisable goods are transported and stored in bottles, in airtight packaging or in other special industrial packaging of a specified capacity.

Article 3. (1) The maximum allowances for natural wastage of the excisable goods covered under Article 2 (1) herein during movement shall apply in the cases where the actually received quantities are less than the quantities stated by the consignor in the administrative accompanying document (AAD).

(2) The maximum allowances for natural wastage of the excisable goods covered under Article 2 (1) herein in storage shall apply upon losses established as a result of an examination (inventorying) carried out in a tax warehouse in respect of each excisable item separately.

(3) The licensed warehouse-keeper shall not owe excise duty on the actual quantities of the losses under Paragraphs (1) and (2) that are within the maximum allowances for natural wastage.

Chapter Two

MAXIMUM ALLOWANCES FOR NATURAL WASTAGE OF EXCISABLE GOODS IN TRANSIT

Article 4. The maximum allowances for natural wastage of alcohol and alcoholic beverages in transit under excise duty suspension arrangements shall be established according to Schedule 1 hereto.

Article 5. The maximum allowances for natural wastage of energy products in transit under excise duty suspension arrangements shall be established according to Schedule 2 hereto.

Article 6. (1) The established maximum allowances for natural wastage in transit shall be expressed as one-off percentages.

(2) The losses resulting from natural wastage of excisable goods in transit shall be calculated by multiplying the quantity of the excisable goods, as stated in the administrative accompanying document, by the relevant percentage as specified in Schedule 1 or in Schedule 2 hereto.

Chapter Three

MAXIMUM ALLOWANCES FOR NATURAL WASTAGE OF EXCISABLE GOODS IN STORAGE

Article 7. (1) The maximum allowances for natural wastage of alcohol and alcoholic beverages in storage under excise duty suspension arrangements shall be established according to Schedule 3 hereto.

(2) The losses resulting from the natural wastage of the said excisable goods shall be calculated by multiplying the average daily quantity of the excisable goods stored for the tax period concerned by one-twelfth of the percentage as specified in Schedule 3 hereto.

Article 8. (1) The maximum allowances for natural wastage of energy products in storage under excise duty suspension arrangements shall be established according to Schedule 4 hereto.

(2) The losses resulting from the natural wastage of the said excisable goods shall be calculated by multiplying the average daily quantity of the excisable goods stored for the tax

period concerned by one-sixth of the percentage as established for the period concerned in Schedule 4 hereto.

FINAL PROVISIONS

§ 1. This Ordinance is issued in pursuance of Article 25 (2) of the Excise Duties and Tax Warehouses Act.

§ 2. This Ordinance shall enter into force as from the 1st day of July 2006.

Schedule 1
to Article 4

Maximum Allowances for Natural Wastage of Alcohol and Alcoholic Beverages
in Transit

No.	Product groups	In wooden barrels		In containers, tank wagons and tanker trucks	
		Duration of transit			
		up to 24 hours	add for each additional 24 hours	up to 24 hours	Add for each additional 24 hours
1	2	3	4	5	6
1.	Beer	--	--	0.20	--

2. Wines and other

fermented

beverages 0.10 0.03 0.05 0.02

3. Intermediate

products	0.12	0.05	0.06	0.03
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4. Ethyl alcohol-

rakiya, mastika,

rum, vodka etc.	0.15	0.10	0.07	0.05
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5. Ethyl alcohol-

wine, fruit

and grain

distillates	0.20	0.15	0.10	0.07
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Note. The duration of transit is the period of time from the time of weighing of the consignment at the consignor and until the time of weighing of the same consignment at the consignee.

Schedule 2
to Article 5

Maximum Allowances for Natural Wastage of Energy Products in Transit

No.	Energy products	Road transport		Rail transport		Water transport	
		from 1 October to 31 March	from 1 April to 30 September	from 1 October to 31 March	from 1 April to 30 September	from 1 October to 31 March	from 1 April to 30 September
1.	Aviation spirit and special spirits	0.25	0.40	0.50	0.75	0.50	1.00
2.	Motor spirits	0.25	0.40	0.50	0.75	0.50	1.00
3.	Kerosene	0.25	0.25	0.50	0.50	0.75	0.75
4.	Gas oil and biodiesel	0.25	0.25	0.50	0.50	0.75	0.75
5.	Heavy fuel oils	0.25	0.25	0.40	0.40	0.50	0.50

Schedule 3

to Article 7

Maximum Allowances for Natural Wastage of Alcohol and Alcoholic Beverages in Storage

1. Wines and other fermented beverages

No.	Storage vessels	Underground and overground premises	Other overground indoor storage premises	Outdoor site
1.	Barrels up to 300 l	3.00	3.40	—
<hr/>				
2.	Barrels from			
	300 l to 3,000 l	1.10	1.50	—
<hr/>				
3.	Barrels over			
	3,000 l	1.00	1.30	—
<hr/>				
4.	Ferroconcrete			
	tanks	0.90	1.00	—
<hr/>				
5.	Metal			
	tanks	0.80	0.80	0.80

Notes:

1. The established allowances refer to the first year.

2. In ageing wines in barrels for more than one year, the allowances are reduced by 0.20 for each additional year.

2. *Intermediate products*

No.	Storage vessels	Underground and overground premises	Other overground indoor storage premises	Outdoor site
1.	Barrels up to			
	700 l	3.20	3.50	5.10
2.	Barrels over			
	3,000 l	1.50	1.70	—
3.	Ferro-			
	concrete			
	tanks	1.00	1.30	—
4.	Metal			
	tanks	0.90	0.90	0.90

Notes:

1. The established allowances refer to the first year.

2. In ageing intermediate products in barrels for more than one year, the allowances are reduced by:
 - (a) 0.20 for each additional year, in case of storage in underground and overground indoor storage premises;

 - (b) 0.30 for each additional year in conditions of outdoor sites.

3. *Ethyl alcohol: wine, fruit and grain distillates*

No.	Storage vessels	In standard underground premises	In floor storage premises
1.	Barrels up to 700 l	3.80	4.90
2.	Cement and metal tanks	1.20	

Notes:

1. The established allowances are one-year and apply to the first three years of the ageing.

2. In ageing in barrels, these allowances are reduced for each additional year:

(a) for standard underground storage premises: by 1.20, and after the fifth year the allowance is 1.20;

(b) for floor storage premises: by 1.60, and after the fifth year the allowance is 1.60.

3. The allowances do not include the losses resulting from absorption when the barrels are filled for ageing, in which case one-off maximum allowances are made as follows:

(a) 1.20 for new barrels, and

(b) 0.50 for old barrels, as a percentage of the total quantity of the alcohol in the barrels filled with distillate.

4. *Ethyl alcohol: brandy and whiskey*

No.	Storage vessels	Storage premises
1.	Barrels up to 700 l	3.40
2.	Barrels over 3,000 l	2.50
3.	Metal enamelled vats and metal tanks	 0.50

Notes:

1. The established allowances refer to the first year.

2. For each additional year, these allowances are reduced:

(a) for barrels up to 700 l: by 1.00, and after the third year the allowance is 1.00;

(b) for barrels over 3,000 l: by 0.40, and after the fifth year the allowance is 0.40.

5. Ethyl alcohol: rakiya, mastika, rum, vodka etc., at 40% vol.

No.	Storage vessels	Underground and overground premises	Other overground indoor storage premises	Outdoor site
1.	Barrels up to 700 l	3.60	3.80	8.00
2.	Barrels up to 2,000 l	2.00	2.20	4.6
3.	Barrels over 2,000 l	1.60	1.70	3.6
4.	Ferroconcrete			

tanks	0.80	--	--
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5. Metal

tanks	0.80	0.85	1.80
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Notes:

1. The established allowances are one-year and apply to the first three years of the storage.

2. For each additional year, these allowances are reduced:

(a) for barrels up to 700 l: by 1.00, and after the fifth year the allowance is 1.00;

(b) for barrels up to 2,000 l: by 0.60, and after the fifth year the allowance is 0.60;

(c) for barrels over 2,000 l: by 0.40, and after the fifth year the allowance is 0.40.

3. The allowances do not include the losses resulting from absorption when the barrels are filled for ageing, in which case one-off maximum allowances are made as follows:

(a) 0.7 for new barrels, and

(b) 0.3 for old barrels, as a percentage of the total quantity of the alcohol in the filled barrels.

6. *Ethyl alcohol: sweetened spirit drinks below 40% vol.*

No.	Storage vessels	Solid-structure production and storage premises
1.	Barrels up to 2,000 l	1.60
2.	Barrels over 2,000 l	1.20
3.	Ferroconcrete tanks	1.00
4.	Metal and enamelled vessels	0.90

Notes:

1. The established allowances refer to the first year.

2. No allowances for losses are made for storage exceeding one year.

Schedule 4
to Article 8

Maximum Allowances for Natural Wastage of Energy Products in Storage

No.	Energy products name	In tanks		In drums	
		from 1 October to 31 March	from 1 April to 30 September	from 1 October to 31 March	from 1 April to 30 September
1.	Aviation spirit and special spirits	0.35	0.70	0.45	0.80
2.	Motor spirits	0.22	0.45	0.35	0.70
3.	Kerosene	0.20	0.40	0.30	0.60
4.	Gas oil and biodiesel	0.10	0.20	—	—
5.	Heavy fuel oils	0.08	0.15	0.20	0.30

2.3. CY– Cyprus

Products	Unleaded petrol	Kerosene	Gas Oil	Heavy Fuel Oil
Importation/Receipt	0.40 %	0.40 %	0.40 %	0.40 %
Storage	0.20%	0.03%	0.03%	0.03%
Movement through pipeline	0.02%	0.02%	0.03%	0.03%

Ethyl alcohol: No tolerances allowed for ethyl alcohol.

Updated 18/09/2015

2.4. CZ – Czech Republic

Under the Czech legislation, the accepted tolerances regarding losses inherent in the nature of excise goods on intra-community movements are as follows:

A) Ethyl alcohol

The movement losses are regarded as the difference between the dispatched and received amount of ethyl alcohol due to:

- the natural evaporation of ethyl alcohol during the movement ;
- the accepted differences in measuring the amount of ethyl alcohol at dispatch and upon its receipt;

The movement losses are set as a % of the amount of dispatched ethyl alcohol according to the commercial documents:

Type of loss	Tolerance in %	Specification of activity	Basis for calculation of losses tolerance
Transport	0.25	transport in tank trucks and other containers	amount of dispatched ethyl alcohol according to commercial documents (losses are not taken into account in case of final products containing ethyl alcohol)
	2.00	railway transport	
	0.30	transport in barrels made of metal, glass or other packing materials except wood	
	0.60	transport in wooden barrels	

Decree No 141/1997 Coll., on technical requirements on the production, holding and processing of ethyl alcohol (Ministry of Agriculture), as amended

B) Energy Products

The level of losses inherent in the nature of goods is calculated by multiplying the amount of mineral oil transported under a duty suspension arrangement by the following coefficients:

- 0,0026 for petrol and its mixtures,
- 0,0020 for medium and heavy gas oil, heavy fuel oil, waste oil and liquefied petroleum gas and biogas and its mixtures,

- 0,0020 for energy products falling under CN codes 1507, 1508, 2707, 2901, 2902, 3811 and 3824 90 99 and 2905 11 00 if these are intended for use as heating or motor fuel.

Decree No 237/2005 Coll., on the levels of technical losses within the movement and holding of mineral oils (Ministry of Industry and Trade), as amended

C) In relation to all other excise goods, no tolerances are laid down regarding its movement.

Updated 18/05/2015

2.5. DE – Germany

Alcohol, beer, sparkling wine and intermediate products

Alcohol, beer, sparkling wine and intermediate products: a transport loss of **0.5%** is not taken into account unless the goods are **prepacked**.

Alcohol from France transported in tankers: a bilateral agreement has been reached to take account of different measuring methods under which a shortfall of up to **1%** need not be accounted for.

Energy taxation

For the purpose of energy taxation tolerance limits have been established. No specific limits have been set for loss.

Fluctuations in quantity (differences between the quantity given in the electronic administrative document (fallback documents) or commercial documents presented in accordance with Section 35 of the Energy Taxation Law (*EnergieStV*) and the quantity of energy products actually received (greater or smaller) do not require investigation if they have not exceeded the following tolerance limits:

a) energy products of CN subheadings 2707 10, 2707 20, 2707 30 and 2707 50 (Section 4(2) of the Energy Taxation Law)

0.4% of the load volume;

b) energy products of CN subheading 2710 11 (Section 4(3) of the Energy Taxation Law)

0.4% of the load volume;

c) energy products of CN subheadings 2710 19 21 and 2710 19 25 (Section 4(3) of the Energy Taxation Law)

0.3 % of the load volume;

d) energy products of CN subheadings 2710 19 61 to 2710 19 69 (heavy heating oil of Section 4(3) of the Energy Taxation Law)

0.5% of the load volume of a ship;

e) energy products of CN subheadings 2711 12 to 2711 19 (liquefied gas of Section 4(4) of the Energy Taxation Law)

0.5 % of the load volume;

f) energy products of CN subheadings 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44 (Section 4(6) of the Energy Taxation Law)

0.4% of the load volume;

g) all other energy products other than energy products of Section 4(1) and (8) of the

0.2% of the load volume or load weight.

The tolerance limits for energy products of Section 4(1) and (8) of the Energy Taxation Law used as motor fuel or heating fuel (pure biofuels or heating fuel of Section 4(8) of the Energy Taxation Law) are those of the energy products to which they are most similar in nature and purpose.

These tolerance limits apply only to energy products transported in bulk and also take into account the losses which generally occur during the loading, unloading and transport of energy materials as a result of evaporation and gas release.

2.6. DK – Denmark

Denmark does not have any fixed quantitative limits concerning losses due to the nature of excise goods during movements under duty suspension.

2.7. EE – Estonia

According to the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act, the limits for losses caused by the nature of goods are established by Ministry of Finance.

Corresponding regulation establishes limits for the losses occurred during warehousing and during movement and is applicable only for not bottled alcohol (not in selling package) and mineral oils.

For the **not bottled alcohol** the limits of losses occurred during movement are depending on the type of transport reservoir, season of delivery and distance or duration of delivery. Additionally are also specified limits for the losses in case of single reloading of not bottled alcohol, which are depending on method of loading, kind (type) of alcohol and season of loading. For bottled alcohol (in selling package) and tobacco products the limits for the losses occurred during movement is zero.

For the **mineral oils** the losses occurred during movement are depending on the type of transport reservoir, season of delivery and kind/type of the mineral oil. As a general rule the limits of losses for pipeline transport is zero.

In practice we don't meet much problems concerning "natural" losses during movements under excise duty suspension arrangement between Member States, because usually the measured quantities are corresponding to the accompanying documents.

2.8. EL – Greece

1. ENERGY PRODUCTS

The products subject to wastage en route, the wastage percentages and the terms and conditions governing acceptance of these losses are specified in the Presidential Decrees No 434/1993 and 11/2007. The details are as follows:

I. Petrol

(a) by sea - for quantities up to 5 000 m ³ - for quantities over 5 000 m ³	up to and including 0.70% by volume up to and including 2% by volume
(b) by land	up to and including 0.50% by volume
(c) by pipeline	up to and including 0.20% by volume

II. Gas oil (diesel) and kerosene

(a) by sea - for quantities up to 5 000 m ³ - for quantities over 5 000 m ³	up to and including 0.60% by volume up to and including 1.30% by volume
(b) by land	up to and including 0.40% by volume
(c) by pipeline	up to and including 0.20% by volume

III. Fuel oil (heavy fuel oil)

(a) by sea - for quantities up to 5 000 mt - for quantities over 5 000 mt	up to and including 0.50% by weight up to and including 1% by weight
(b) by land	up to and including 0.30% by weight
(c) by pipeline	up to and including 0.20% by weight

IV. Liquefied petroleum gas and methane

(a) by sea	up to and including 1% by weight
(b) by land	up to and including 0.50% by weight
(c) by pipeline	up to and including 0.20% by weight

Presidential Decree 11/2007 also lays down wastage percentages for the following energy products when moved under suspension of excise duty:

I. Benzol (benzene) (CN 27.07.10) and hexane (CN 27.10.11.25)

(a) by sea	up to and including 1% by weight
(b) by land	up to and including 0.70% by weight
(c) moved: - from tank to tank - during filling of barrels - during filling of tank-trucks - during blending/manufacture of products	up to and including 0.50% by weight

II. Toluol (toluene) (CN 27.07.20) and toluol (CN 29.02.30)

Xylol (xylene) (CN 27.07.30) and mixed xylene isomers (CN 29.02.44)

Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method (CN 27.07.50) and white spirit (CN 27.10.11.21)

(a) by sea	up to and including 1% by weight
(b) by land	up to and including 0.70% by weight
(c) moved <ul style="list-style-type: none"> - from tank to tank - during filling of barrels - during filling of tank-trucks - during blending/manufacture of products 	up to and including 0.50% by weight

III. Other light oils (CN 27.10.11.90)

(a) by sea	up to and including 0.70% by weight
(b) by land	up to and including 0.50% by weight
(c) moved <ul style="list-style-type: none"> - from tank to tank - during filling of barrels - during filling of tank-trucks - during blending/manufacture of products 	up to and including 0.20% by weight

IV. Other medium oils (CN 27.10.19.29)

(a) by sea	up to and including 0.60% by weight
(b) by land	up to and including 0.40% by weight
(c) moved <ul style="list-style-type: none"> - from tank to tank - during filling of barrels - during filling of tank-trucks - during blending/manufacture of products 	up to and including 0.20% by weight

V. Saturated acyclic hydrocarbons (CN 29.01.10)

(a) pentanes, hexanes and heptanes	Same as paragraph 1.
(b) octanes, nonanes etc. up to pentadecanes	Same as paragraph 2.

It should be noted that the physical wastage (loss en route) of energy products, whether internally between tax warehouses or at intra-Community level, is determined on arrival of the consignment and involves the recipient submitting a request to the customs authority responsible for the checking.

A list is attached to the request, containing details such as the type of product, the quantity dispatched and received, the type of transport, the actual loss and the loss corresponding to the maximum percentages stipulated, and the reference number and type of the accompanying dispatch note.

On the basis of the requests submitted, the relevant customs authority verifies the data by carrying out physical and accounting checks.

Where the checks reveal shortfalls that cannot be classified as legitimate loss, the customs authority immediately establishes the tax charges due, plus surcharges for late payment.

2. ETHYL ALCOHOL AND ALCOHOL PRODUCTS

Losses en route of ethyl alcohol from excisable products are dealt with as follows in Article 9(3b) of the law 2969/2001 “Ethyl Alcohol and Alcohol Products”:

In the case of movements of ethyl alcohol, spirits of any kind, distillation products, wines blended with ethyl alcohol or spirit, and alcoholic beverages, from the manufacturing premises to a tax warehouse or from one tax warehouse to another, an en route loss of a maximum of 1% is accepted, provided that there is actual loss and it has been certified. The loss is calculated in litres of dehydrated ethyl alcohol content. If the transportation involves more than one container, the loss is calculated for each container separately.

The loss is certified on the basis of a checked conducted by the relevant departments on arrival of the products.

Updated 23/06/2015

2.9. ES – Spain

Articles of the Regulation on Excise Duties, approved by Royal Decree 1165/1995 of 7 June 1995 (Official State Gazette of 28 June)

Article 61. Percentages of losses in beer.

....

g) In bulk transport of beer under suspension arrangements, 0.5% of the volume of beer transported.

Article 67. Percentages of losses in wine and fermented beverages

....

d) In transport, including unloading, in containers of more than 200 litres capacity, 0.5% of the quantity transported.

Article 72. Percentages of losses in intermediate goods

....

3. In the transport of intermediate goods, including unloading, in containers of more than 200 litres capacity, 0.5%.

Article 90. Percentages of losses in alcohol and spirits.

....

g) In the transport of alcohol and alcoholic beverages, in containers of more than 200 litres including unloading: 0.5% of the quantity stated as being transported in the electronic administrative document.

Article 116. Percentages of losses admissible in hydrocarbons.

1. [...] in the case of products moving in oil pipeline networks authorised as tax warehouses for hydrocarbons, admissible losses for all headings shall be set as a percentage of the volume of products entering this network semiannually. If the oil pipeline network is not authorised as a tax warehouse for hydrocarbons or if the products are moved in fixed pipelines, losses shall be taken to be the negative differences between the sum of the quantities of products which, during a billing period, start moving from the dispatch establishment, and the sum of the quantities of products which, in the same period, are received at the destination establishment from the dispatch establishment; the

same system shall be applicable when the hydrocarbons are moved by means other than road transport.

2. Table of regulatory percentages of losses:

o) Loading, transport and unloading of products which would be taxed at the rates specified for the following headings of the first tax rate:

Headings [*gasolines and bioethanol*]: 1.0.

Headings [*kerosene*]: 0.6.

Headings [*gas oil, fuel oil and biodiesel*]: 0.4.

Headings [*LPG and natural gas*]: 2.1.

p) Oil pipeline network authorised as a tax warehouse for hydrocarbons, percentage of volume entering semiannually: 0.035.

q) Gas pipeline network authorised as a tax warehouse for natural gas: the loss percentages established in the rules for technical management of the gas system

Update 18/09/2015

2.10. FI – Finland

Finland does not apply fixed rules concerning losses. Therefore, it is case-specific how the margins of error for losses are calculated. In our national legislation, we do not have any regulations concerning quantitative limits for losses due to the nature of excise goods during movements under duty suspension.

2.11. FR – France

Under the General Code of Tax (Code général des impôts art 302 D, 111-00 A et suivants de l'annexe III) legislation, the accepted tolerances regarding losses inherent in the nature of excise goods are as follows:

A) Alcohol and alcoholic beverages

Duties on alcohol and alcoholic beverages are not due when during the fabrication, the transformation or storage, the volume of destroyed or lost products is lower than the annual rates fixed by decrees, under the condition that these losses are physically noticed and registered in the « comptabilité-matières ».

Annual rates are fixed according to the nature of products and the type of operations:

- Wine: 1,5 % for elaboration ; 0,7 % for packaging ; 4,5 % for storage under wood ; 0,7 % for storage in tight tank and 0,3 % on storage after packaging.
- Spirits: 5 % for elaboration; 1 % for operations linked to transformation ; 0,7 % for packaging ; 6 % for storage under wood ; 1,5 % for storage in tight tank and 0,3 % on storage after packaging.
- Intermediate Products: 1,5 % for elaboration ; 1 % for operations linked to transformation ; 0,7 % for packaging ; 5 % for storage under wood ; 0,7 % for storage in tight tank and 0,3 % on storage after packaging.
- Ethyl alcohol: 3,25 % for elaboration by distillation ; 1 % for operations linked to transformation ; 1,25 % for denaturation ; 0,7 % for dehydration ; 6 % for storage under wood ; 1,5 % for storage in tight tank and 0,3 % on storage after packaging.

B) Energetic products

L'arrêté (order) of December 22, 1992 concerning the allowed losses due to the nature of the products has to be applied regarding the tolerances about energy products moved under suspension of excise duty.

These tolerances depend on the nature of the product and of the mode of transportation:

Mode of transportation	Products		
	Motor spirit , E85 , white spirit, biofuels for incorporation into petrol	Medium oils , kerosene , diesel, heating oil , biofuels for incorporation in the diesel and heating oil	Heavy fuel oil
Trucks and trailers	0,6‰	0,5‰	nothing
Rail cars, barges, ships other than those mentioned below	1,2‰	1‰	0,2‰
Ship with a capacity of 2 500 m ³	3,5‰	2,6‰	0,2‰

Tolerances are applied to quantities indicated on the electronic administrative document.

The allowance of losses due to the transportation depend on the statute of the consignee :

- If the consignee is a registered consignee, shortages are taxed in accordance with the quantities indicated on the e-AD, minus losses due to the transportation.
- If the consignee is a factory applied (for instance a refinery), shortages are taxed at the arrival of the goods at the consignee' premises. Then products are transformed under suspension of excise duty. The tax for the shortage is the result of the difference between the quantities on the e-AD and the quantities received by the factory, minus losses due to the transportation.
- If the consignee is a tax warehouse quantities on the e-AD are quantities entered in his accounts, minus losses due to the transportation. The shortage due to the transportation will be taxed when a physical measurement of the tanks will happen, if this measurement proves a taxable shortage (quantities in his accounts higher than quantities received by the tax warehouse).

2.12. HR – Croatia

Alcohol and alcoholic beverages

The Decision on allowed levels of production shortages and transit and storage shortages **for strong alcoholic drinks, ethyl alcohol, intermediate products and beer** (OG No. 94/2014).

This Decision establishes the maximum allowances for transit and storage wastage of excisable goods under excise duty suspension arrangements, as well as the terms and procedure for the application of the said allowances up to 0.5 %.

The Ordinance on vineyards register, obligatory statements, following documents, wine-basement evidence and production capacity (OG No. 48/2014).

This Ordinance prescribes the limits for losses of **wine** in transit and storage up to 0,5 %.

Energy products

Recognized loss or shortage in the Republic of Croatia is the one that occurred on the territory of the Republic of Croatia or was detected on the territory of the Republic of Croatia.

Recognized losses or shortages of excise products are the ones which can be proved to be attributable to unforeseen events or force majeure, and to be inseparably connected with product features occurring under suspension arrangements:

1. during production,
2. during storage and transport of products, which given the product features are attributable to weight loss, breakage or breakdown or disintegration

and if recognized by the competent customs office.

Recognized losses and shortages during the production, storage and transport are recognized up to the amount as stipulated by special regulations on the basis of technical ordinances as applied to a particular type of excise products or particular documents drawn up on the basis of one of European standards.

Tax base is a taxable and non-taxable forwarded amount of excise products in the course of a business year.

They are determined:

1. immediately upon occurrence
2. by an annual inventory of stocks of products or
3. more frequently than one business year (if the inventory is made during the business year).

Accounting period is one month.

Under suspension arrangements, completely destroyed or irretrievably lost excise products due to unforeseen events or force majeure or product features, or destroyed under customs supervision.

Transport, handling and storage of petroleum products	1.2 (m/m) of mass
-------------------------------------------------------	-------------------

Recognized losses or shortages resulting from unforeseen events or force majeure, excluding burglary, are recognized up to the amount as stipulated by the report of the competent body for damage assessment.

2.13. LT – Lithuania

Allowed Norms of Losses in Transportation of Excise Goods

Allowed Norms of Losses in Transportation of Ethyl Alcohol

No.	Type of transportation	Unit of measurement	November-March	April-October
1.	Transportation by road tanks -distance from 0.5 to 50 kilometres -more than 50 kilometres – 0.0007 per each kilometre, but no more than	per cent of the output of distilled ethyl alcohol quantity used in the operation	0.02 0.06	0.03 0.07
2.	Transportation by rail wagons-tanks per every 24 hours (filling and refilling days counted as a period of 24 hours): - in tanks of 20 tones - in tanks of 50 tones - in tanks of 60 tones	output of ethyl alcohol	0.125 0.24 0.28	0.14 0.28 0.30
3.	Transportation in metal tanks by rail or road or waterway transport: - per every 24 hours - in all distance no more than	per cent of the output of distilled ethyl alcohol quantity used in the operation	0.010 0.10	0.015 0.15

Allowed Norms of Losses in Transportation of Alcoholic Beverages, Poured into Glass Tare

No.	Type of transportation	Unit of measurement	Distance	Norm of losses
1.	By road: - wine, wine beverages, cider, mead - spirited beverages, alcoholic cocktails	per cent of the loaded amount per cent of the output of ethyl alcohol of the reloaded amount	till 25 kilometres (km) from 25 km to 200 km more than 200 km	0.03 0.04 Per every subsequent 100 km 0.005 per cent is

	<p>Reloading from one means of transport to another:</p> <ul style="list-style-type: none"> - wine, wine beverages, cider, mead - spirited beverages, alcoholic cocktails 	<p>per cent of the loaded amount</p> <p>per cent of the reloaded amount</p>	-	<p>added</p> <p>0.01</p>
2.	<p>By rail:</p> <ul style="list-style-type: none"> - Wine, wine beverages, cider, mead - spirited beverages, alcoholic cocktails - In open all kinds of boxes - In closed corrugated carton boxes - In closed boxes <p>When transported more than 5,000 kilometres, per each subsequent 1,000 km the norm of losses is increased by 0.05 per cent</p>	<p>per cent of the loaded amount</p> <p>per cent of the output of ethyl alcohol of reloaded amount</p>	<p>till 500 km</p> <p>from 501 to 1000 km</p> <p>from 1001 to 5000 km</p> <p>till 500 km</p> <p>from 501 to 1000 km</p> <p>from 1,001 to 5,000 km</p> <p>till 500 km</p> <p>from 501 to 1,000 km</p> <p>km</p> <p>from 1,001 to 5,000 km</p>	<p>0.04</p> <p>0.05</p> <p>0.06</p> <p>0.02</p> <p>0.03</p> <p>0.04</p> <p>0.01</p> <p>0.02</p> <p>0.03</p>

Allowed Norms of Losses in Transportation of Alcohol Products, Except for Ethyl Alcohol, by Rail, Road, and Waterway Transport

1. Norms of losses in transportation of wine and cider, their semi-finished products and fortified juice

No.	Type of tare and transportation	Norm of losses, per cent of the loaded quantity	
		Every 24 h	Independent of transportation time
1.	Transportation in oak barrels by rail or waterway transport, including loading and unloading, but no more than 0.23 per cent during all transportation time	0.025	-
2.	Transportation in metal barrels by rail or waterway transport, including loading and unloading	0.007	-
3.	Transportation in rail tankers and wine-tankers by maritime transport	0.0045	-
4.	Transportation in oak barrels by road transport including loading and unloading	-	0.08
5.	Transportation in metal tanks by road transport, including loading and unloading, but no more than 0.013 per cent during transportation time	0.007	-
6.	Transportation in road tanks	-	0.039

2. Norms of losses in filling and refilling of wine and cider, their semi-finished products and fortified juice related with transportation

No.	Title of the operation	Unit of measurement	Norm of losses
1.	Refilling from the measuring device to the rail or road tanks	Per cent of the loaded quantity	0.064
2.	Refilling from rail or road tanks	"	0.070
3.	Filling barrels or refilling from barrels to recipient's tare	"	0.100

3. Norms of losses in transportation of spirit beverages (including spirits)

No.	Type of tare and transportation	Norm of losses, per cent of the loaded quantity	
		Every 24 hour	Independent of transportation time
1.	Transportation in oak barrels by rail or waterway transport, including loading and unloading, but no more than 0.24 during all transportation time	0.030	-
2.	Transportation in metal barrels by rail or waterway transport, including loading and unloading	0.007	-
3.	Transportation in rail tankers	0.0055	-
4.	Transportation in oak barrels by road transport, including loading and unloading	-	0.100

5.	Transportation in metal barrels by road transport, including loading and unloading, but no more than 0.08 during all transportation time	0.008	-
6.	Transportation in road tanks	-	0.44

4. Norms of losses in refilling of spirit beverages (including spirits) related with transportation

No.	Title of the operation	Unit of measurement	Norm of losses
1.	Filling from the measuring device to rail or road tanks	Per cent of the loaded quantity	0.072
2.	Refilling from rail or road tanks	"	0.087
3.	Filling from the measuring device to barrels or from barrels to recipient's tare	"	0.11
4.	Soaking to oak barrels during transportation	"	0.30

Norms of Natural Loss due to Tobacco Production in Lithuania

There is no natural loss due to storage and transportation of cigars and cigarillos, and smoking tobacco.

2.14. LV- Latvia

There are in the table below following tolerances of losses due to the nature of excise goods during movements under excise duty suspension provided by regulations of Cabinet of Ministers in the territory of Latvia.

Excise product	Transport mode	Tolerance (%)
Beer	All modes	0.30
Wine	All modes	0.30
Intermediate products	All modes	0.30
Spirituous beverages, ethyl alcohol and other products containing ethyl alcohol	All modes	0,10
Cigarettes, cigars, cigarillos and tobacco	All modes	0,00
Energy products	Fixed transport installations (pipelines)	0,20
	Road transport	0,40
	Rail transport	0,50

2.15. LU - Luxembourg

The Ministerial Regulation of 12 May 2010 publishing Belgian Royal Decree of 17 March 2010 concerning the general arrangements for excise, Chapter II, article 2 states that:

When, in the case of bulk transport of products subject to excise, a missing is filled in the field 7a) and b) of the report of receipt provided for in table 6 of the first annex of Commission Regulation (EC) N° 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty, the movement is considered being regular. No excise duty is to be recovered in the part of the consignor, on condition that no irregularities are suspected and if the missing officially recorded does not exceed:

-Petrol: **0,4%**

-Diesel fuel and kerosene: **0,3%**

-Heavy fuel oil: **0,2%**

-Liquid petroleum gas: **2%**

-Other excise goods, except for manufactured tobacco: **0,5%**

When the missing relates to manufactured tobacco products or exceeds, for the other goods subject to excise, the prescribed percentage for each, the Administration shall recover the excise duty involved, and addresses for this purpose, a letter to the consignor, containing the following elements:

-The unique administrative reference code of the electronic administrative document involved

-The missing quantity recorded

-The excise number of the authorized warehouse keeper of dispatch or the registered consignor

-The amount and the calculation of excise duty due

-The contact details of the bank account to which the excise duty should be paid

-Communication to be mentioned on the payment form.

The letter is forwarded according to the procedure laid down in article 15 of Council Regulation (EC) N° 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) N°2073/2004.

2.16. HU – Hungary

Mineral Oils								
MOVEMENT								
Product	Through pipeline	Road transport	Railway transport	Waterway transport				
LPG and natural gas	0.50 %	1.50 %	0.50 %	-				
Leaded and unleaded petrol, E85, other energy products falling under Article 20 of Directive 2003/96/EC	0.15 %	0.50 %	1.0 %	1.0 %				
Gas oil, heavy fuel oil, biodiesel, kerosene	0.10 %	0.50 %	1.0 %	1.0 %				
STORAGE								
Product	Aboveground tank		Floating top tank		Underground tank		Barrel tank	
	Summer	Winter	Summer	Winter	Summer	Winter	Summer	Winter
LPG and natural gas	0.15 %	0.40 %	-	-	-	-	-	-
Leaded and unleaded petrol, E85, other energy products falling under Article 20 of Directive 2003/96/EC	0.10 %	0.20 %	0.05 %	0.10 %	0.09 %	0.18 %	0.06 %	0.10 %
Gas oil, heavy fuel oil, biodiesel, kerosene	0.03 %	0.08 %	0.015 %	0.04 %	0.03 %	0.06 %	0.015 %	0.05 %
Unloading and stripping								
Liquid hydrocarbons								
2711 12 11 - 2711 12 94	3.0 %							
2711 12 97, 2711 13, 2711 14 00, 2711 19 00	2.0 %							
2901 10	1.50 %							
Alcohols								
Product	Storage	Movement	Stripping					
Spirits	1-6 %	0.40%	0.40%					
Beer	-	0,2-0,25 %	3-4 %					
Sparkling wine	1%	0,25-0,5 %	3%					
Intermediate product	6%	0,25-0,8 %	1-3%					
Other fermented beverages	0.80%	0.20%	1-2 %					

2. 17. NL – Netherlands

Transport by tank truck and tank barges

For bulk transport of mineral oils and ethyl alcohol under suspension of excise duty per tank truck and tank barge, the following exemption standards apply:

- Light oil: 0.4%
- Kerosine: 0.3%
- Diesel: 0.3%
- Heavy fuel oil: 0.5%

- LPG: 2%
- Ethyl alcohol: 0.4%

Bulk transport in this context means: the transportation by tank barge or tank truck, by which a minimum quantity of 5000 liters or 5000 kg per type of excisable goods in a tank or part of a tank is carried.

A tank truck means: a vehicle with a fixed tank or one or more tank containers.

Transport by sea

Also in the transport of ethyl alcohol and mineral oils by sea losses occur. These losses differ for the following reasons from the losses by tank truck or tank barge:

- Transport by ship often takes longer than the transport by barge or tank truck;
- The carrying amounts are often greater;
- The technique to avoid differences in the sea is less developed than in barges or tank trucks.

For the bulk transport by sea a standard is adopted of 0.5% for all mineral oils and ethyl alcohol transported in tanks in quantities of 150,000 liters or kilograms or more.

If the quantity is less than 150,000 liters or kilograms, the above rates for transport by tank truck and tank barge must be applied.

Conditions for use of the exemption standards

These exemption standards are applicable if:

- a.** the above-mentioned excise goods are received by the tax warehouse or the registered consignee;

- b.** transport takes place under suspension of excise duties;
- c.** the loss is caused by measurement inaccuracies, temperature fluctuations, evaporation, and is not caused by irregularities during transport such as accident or theft;
- d.** upon receipt of the goods the quantity actually received and the lost quantity of excise goods shall be entered in the AAD and the administration of the license holder.

If the actual loss under c is greater than the exemption standard, the exemption standard can still be applied. This means however that in case of a loss larger than the standard exemption, which loss cannot be proved/explained, the excise duty is due for losses above the standard exemption.

If the actual loss (e.g. 0.1%) is less than the maximum exemption standard (e.g. 0.4%), then only the actual loss (0.1%) is exempted.

Updated 18/05/2015

2.18. PL - Poland

Legal basis:

Act of 6 December 2008 on excise duty (Consolidated text: Journal of Laws of 2014, item 752, with subsequent amendments)

Regulation of Minister of Finance of 24 February 2009 on maximum amounts of admissible losses of excise goods and admissible use-up of excise goods (Journal of Laws of 2014, item 1526).

The losses of excise goods or total destruction of excise goods arising because of unforeseeable circumstances or force majeure, on condition that the duty payer proves the occurrence of the circumstances entitling the exemption, are exempted from excise duty.

The limits applied for losses of excise goods for the particular entities are determined by the competent head of a customs office, taking into account:

1. the type of excise goods
2. the specific nature of the particular stages of manufacture and other acts during which losses of excise goods may occur
3. technical and technological conditions in a given case
4. limits of losses of excise goods specified in the above mentioned regulation.

The losses of excise goods up to the amount determined for a given entity by the competent head of a customs office are exempted from excise duty.

The limits applied in Poland for losses of excise goods occurred during their movement under duty suspension arrangements are as follows:

Ethyl alcohol:

1. in tankers - 0.10%;
2. in railway cisterns - 0.01% for each day of the journey;
3. in other transport vessels - 0.04% per each day of transport, where the date of dispatch and date of delivery are counted as one day of transport.

The amount of losses is calculated in relation to the quantities dispatched of ethyl alcohol of an alcoholic strength by volume of 100% vol.

The losses occurred during the transport of spirit drinks and spirits in bottles, calculated as a percentage of the volume of ethyl alcohol of an alcoholic strength by volume of 100% vol., must not exceed 0.04% of the quantity dispatched, determined on the basis of a letter of consignment.

Beer:

1. in bottles or cans of beer - 0.04% of the quantity dispatched, determined on the basis of a letter of consignment.

2. in tanks - 0.20% of the quantity sent, calculated in dm³. The limits of losses are also determined for the loading and unloading of beer (their amount depends on whether the determination of the volume of the received beer, which takes place at the premises of the consignee, is directly made in the tank or in the container of the consignee).

Wine products:

1. in bottles or other packaging units - 0.04% of the quantity dispatched of excise goods, determined on the basis of a letter of consignment.
2. in tanks - 0.20% of the quantity dispatched, calculated in dm³. The limits of losses are also determined for the loading and unloading of wine products (their amount depends on whether the determination of the volume of the received wine products, which takes place at the premises of the consignee, is directly made in the tank or in the container of the consignee).

Energy products:

1. for tankers - 0.10% of the quantity dispatched;
2. for railway cisterns - 0.5% of the quantity dispatched;
3. for other transport vessels - 0.04% of the quantity dispatched for each day of the journey, where the date of dispatch and date of delivery are counted as one day of transport.

The limits of losses of liquid fuels occurring during transport by a long-distance pipeline amounts to 0.06% of the quantity dispatched. The losses are cumulatively accounted for annual periods, including all dispatches of liquid fuels in a given period, taking into account the amount of recorded surpluses, regardless of the consignee and the type of fuel.

Updated 18/05/2015

2.19. PT – Portugal

Tolerances:

a) Up to 0,3% in the case of alcohol and non-bottled alcoholic beverages;

b) In the case of mineral oils:

i) Up to 0,5% for the products classified under the CN codes 2710 11 41 to 2710 11 59, 2710 19 25 and 2710 19 41 to 2710 19 49 and 0,4% for the products classified under the CN codes 2710 19 61 to 2710 19 69, if the means of transport used is tanker (sea transport) and the cargo, by product, is inferior respectively, to 1 400 000 l at 15° C or to 1.000 kg-air;

ii) Up to 0,35% for the products classified under the CN codes CN 2710 11 41 to 2710 11 59, 2710 19 25 and 2710 19 41 to 2710 19 49 and 0,4% for the products classified under the CN codes 2710 19 61 to 2710 19 69, if the means of transport used is tanker (sea transport) and the cargo, by product, is superior, respectively, to 1 400 000 l at 15° C or to 1.000 kg-air;

iii) Up to 0,3% for the products classified under the CN codes 2710 11 41 to 2710 11 59, 2710 19 25 and 2710 19 41 to 2710 19 49 and 0,2% for the products classified under the CN codes 2710 19 61 to 2710 19 69, if the means of transport used is tank wagon or tank truck (land transport);

iv) Up to 0,03% for the products classified under the CN codes 2710 11 41 to 2710 11 59, 2710 19 25 and 2710 19 41 to 2710 19 49 and 0,02% for the products classified under the CN codes 2710 19 61 to 2710 19 69, if the transfer is made by pipeline;

v) For the light oils, not covered by the previous paragraphs, and also for the liquefied petroleum gases, up to 0,4% if the means of transport used is tanker (sea transport); up to 0,5% if the means of transport used is tank wagon or tank truck (land transport) and up to 0,02% if the transfer is made by pipeline.

Updated 16/06/2012

2.20. RO – Romania

1. Authorised warehousekeepers in Romania have the opportunity to make studies regarding the maximum coefficients of losses specific to the storage activities, manipulations, distributions and transportation. A copy of these studies must be submitted at the territorial custom authority in order to be registered and kept by this authority.

These studies are necessary to establish the maximum coefficients of specific losses so that these losses should not be considered released for consumption.

Also, these studies are conducted at the request of the warehouse keeper concerned by the institutes/trading companies that have entered as their business object one of the activities of CANE codes 7112, 7120 or 7490 and have implemented quality standards ISO 9001, ISO 14001 and OHSAS 18001.

2. The total destruction or irretrievable loss of excise goods shall not be considered release for consumption, if they occur while being under an excise duty suspensive arrangement and if:

a) the product is not available for use in Romania due to spillage, breakage, fire, contamination, flood or other force majeure situations;

b) the product is not available for use in Romania due to evaporation or other causes which are the natural result of the production, possession or movement of that good;

c) the destruction is authorized by the competent authority.

3. For the purpose of the chapter Regime of the harmonize excise duties from the Fiscal Code, the goods shall be considered totally destroyed or irretrievably lost when they become unusable as excise goods.

4. For the excise goods that are in one of the situations referred to in paragraph (2) no excise duties shall be owed, when the following conditions are met:

a) sufficient evidence about the event occurred are immediately produced to the competent authority, as well as accurate information on the quantity of product not available for use in Romania, in the case referred to in paragraph (2) a);

b) they can be proved by official reports concerning the registration of the total destruction or of the irretrievable loss;

c) they fall, in the case referred to in paragraph (2) b), within the limits laid down in the technical regulations of the machines and equipment or in the maximum coefficients of loss specific to the activities from the storage, handling, distribution and transport in the studies conducted at the request of the warehouse keeper concerned by the institutes/trading companies that have entered as their business object one of the activities of CANE codes 7112, 7120 or 7490 and have implemented quality standards ISO 9001, ISO 14001 and OHSAS 18001; and

d) are identified and recorded in the books of accounts.

5. In the case referred to in paragraph (4) c) the liability for the correctness of the maximum coefficient of loss shall be incumbent on the person who has drawn up these studies.

6. The authorized warehouse keepers are required to submit a copy of the studies provided in paragraph (4) c) with the competent authority.

7. In case of losses incurred by an authorized fiscal warehouse for the production and/or storage of excise goods with different levels of excise duties, the excise duty related losses, when they do not fit into one of the situations referred to in paragraph (2) and when such losses can not be individualized per categories of excise goods, shall be calculated using the most practised quota in that fiscal warehouse.

In the case of the product losses occurred during intra-Community transport of excise goods under suspension of excise duty, at the arrival of products in Romania, on the basis of documents submitted by receiver, territorial customs authority shall determine the nature of the losses and their admission procedure.

For not admitted losses as untaxable related excise duty is due in Romania, calculated on the basis of the excise duties in force at the time of finding by the receiver of excise goods and the excise duty to the state budget is the responsibility of the sender. For energy products for which there is no provided a level of excise duty, owes an excise at the level applicable to heating fuel or motor fuel equivalent.

The last two paragraphs mentioned above shall apply accordingly in the case of the losses occurred during of national transport of excisable goods under suspension of excise duty. In all cases in which the destruction or loss of excise goods is not allowed as untaxable, the excise duty becomes payable on the date on which the territorial customs authority established the losses regime and is payable within 5 days from this date.

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2.21. SE – Sweden

Sweden does not have any fixed quantitative limits concerning losses due to the nature of excise goods during movement under duty suspension.

2.22. SK – Slovakia

In accordance with Slovak legislation alcohol losses caused by the nature of the alcohol during its movement under duty suspension are defined as the difference between the volume of alcohol dispatched by the consignor and the volume of alcohol received by the consignee and they might be a result of the evaporation of alcohol during its movement or the difference in measuring by determined measures used by consignor and those used by consignee.

The alcohol losses during movement of alcohol under duty suspension cannot be applied if the movement is performed via a pipeline connecting distillery plants belonging to the same producer and in consumer's packaging of alcohol.

The amount of alcohol losses caused by the nature of the alcohol during its movement under duty suspension that might be applied:

- 0,25 % if alcohol is transported in railway or truck cisterns; basis for the calculation of alcohol losses is the volume of alcohol dispatched by consignor;
- 0,30 % if alcohol is transported in packages not exceeding 1 000 l; basis for the calculation of alcohol losses is the volume of alcohol dispatched by consignor.

2.23. SI – Slovenia

According to the Slovene Excise duty Act (Official Journal of Republic of Slovenia, number 84/98, with amendments) authorised warehousekeeper is liable to remission of excise duty for excise products for which the shortage has been recorded and the authorized warehousekeeper can prove it to be attributable to force majeure (other than theft) or that it is inherent in the process of production, storage and transport.

The shortages during transportation should be inevitable despite of careful, expert and technically regular procedure of transportation and should result from:

- natural characteristics of excise products (exhalation, shortening, drying or sinking) which reducing to weight and volume of products
- characteristics of equipment which is used during transportation or
- environmental impacts.

Decision on shortage is made in the course of administrative procedure, where the authorized warehousekeeper has to present evidence and prove that the shortage actually occurred. The decision is made on the basis on the circumstances of the single case and there is no general rule applied. The excise officer should consider technical characteristics of the transportation, the frequency of handling with excise products during transportation, season and uncertainty of measurement instruments which are defined in specifications of the instruments or are defined in metric's legislation. Only results of measurements that are performed during loading and unloading in tax warehouse are considered.

The maximum tolerances for shortages recorded during transportation are defined in Rules on maximum allowable loss of excise products (Official Journal of Republic of Slovenia, number 44/13).

The maximum defined tolerances for shortages recorded during transportation for alcohol and alcoholic beverages are the following:

Alcohol and alcoholic beverages	The maximum tolerances for shortages recorded during transportation (%)
Beer	0,5
Still wine	0,5
Sparkling wine	0,5
Other fermented beverages	0,5
Intermediate products	0,5
Ethyl alcohol	0,5

The maximum defined tolerances for shortages recorded during transportation for mineral oils are the following:

Mineral oils	The maximum tolerances for shortages recorded during transportation by land (%)	The maximum tolerances for shortages recorded during transportation by water routes and pipelines (%)
Motor fuel		
- Aviation fuel	0,4 %	0,3 %
- Leaded petrol	0,4 %	0,3 %
- Unleaded petrol (ron<98)	0,4 %	0,3 %
- Unleaded petrol (ron>98)	0,4 %	0,3 %
Gas oil		
- for drive purposes	0,4 %	0,4 %
- as heating fuel	0,4 %	0,4 %
Liquefied petroleum gas		
- for drive purposes	1 %	0,45 %
- as heating fuel	1 %	0,45 %
Methane		
- for drive purposes	1 %	0,8 %
- as heating fuel	1 %	0,8 %
Natural gas		
- for drive purposes	1 %	0,8 %
- as heating fuel	1 %	0,8 %
Kerosene		
- for drive purposes	0,3 %	0,3 %
- as heating fuel	0,3 %	0,3 %
Heating oil	0,5 %	0,3 %
Solid fuel	0,5 %	1 %
Biofuels	0,3 %	0,5 %

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