

# Excise Duty Guarantee

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## One-time excise duty guarantee



A financial guarantee provided by the taxpayer (security payment, insurance policy, or credit institution guarantee), which ensures 100% payment of an excise tax debt if the excise duty is not paid on receipt of the goods.

A one-time excise duty guarantee is required for one-time receipt of excise goods from another Member State or, in certain cases, for the dispatch of goods under the deferred excise duty payment plan.

The one-time guarantee is an electronic document that is valid for one month.

After completion of the transaction, fill in the application form in EDS for cancellation of the certificate or proof of the security payment. To receive the security deposit, apply through EDS.

## General Excise Duty Guarantee



a financial guarantee provided by the taxpayer (security payment, insurance policy, or credit institution guarantee) if a special permit (licence) has been received for excise goods (petroleum products, tobacco products, alcoholic beverages) under a deferred excise duty payment plan. The taxpayer assumes responsibility for possible excise duty debt that was not paid as specified in the Law On Excise Duties.

The general guarantee certificate is an electronic document valid for the duration of validity of the security policy but shall not exceed 12 months from the date of issue. In the case of a cash security deposit, the general security certificate is valid indefinitely.

To receive an excise duty guarantee certificate:

fill in the application form in EDS and transfer the security deposit to Treasury account LV31TREL8135450000000 (SWIFT TREL22),

submit an insurance policy together with a document confirming payment, or

submit a guarantee from a credit institution.

PrivatBank

Citadele banka

SEB banka

LPB Bank

Rietumu Banka

AS INDUSTRA BANK

Akciju sabiedrība "Swedbank" NMR 40003074764

OP Corporate Bank plc NMR 0199920-7, Gebhardinaukio 1, FI-00510 Helsinki, Finland (pārstāvis OP Corporate Bank plc filiāle Latvijā)

Luminor Bank

Reģionālā investīciju banka

Ergo Insurance SE

Philip Morris International Insurance (Ireland) IE6554148D

ADB Gjensidige

Baltijas Apdrošināšanas nams

Balta

BTA Baltic Insurance Company

International Insurance Company of Hannover SE (tās pilnvarotā persona SIA "Marine Underwriting Services")

Signet BANK