



Australian
BORDER FORCE

Australian Customs Notice

No. 2024/26

Changes to Warehouse Licences for Excise Equivalent Goods

From 1 July 2024, the administration of excise equivalent goods (EEGs) stored in warehouses licensed under section 79 of the *Customs Act 1901* (Customs Act) has been streamlined and simplified to reduce the costs to business on compliance and administration. The amendments mirror changes to excise warehouses' storing excisable goods, administered by the Australian Taxation Office (ATO), by streamlining licence application and renewal requirements for EEG warehouses and establishing a public register of EEG warehouses.

These changes only apply to fuel and alcohol (excluding tobacco) and are only available to customs warehouses storing EEGs. The changes do not extend to duty-free stores, provedores and catering bonds.

The new administrative arrangements:

- remove the requirement to renew excise equivalent warehouse licences so that such licences are ongoing until they are cancelled;
- remove the fees associated with applying for, or renewing licences to store EEGs;
- enable a single licence to be granted in relation to more than one EEG warehouse (an entity-level licence);
- provide default movement permissions for EEGs to allow more free movement between other licensed EEG warehouses; and
- establish a public register on the ATO website that provides information on businesses that hold a licence granted by the ATO under the Customs Act and the *Excise Act 1901*.

All private and general warehouses that store EEGs that are licensed by the ATO should apply to the ATO for warehouse licences and variations to warehouse licences.

Further information

For more information on EEGs or EEG warehouse licences, please visit www.ato.gov.au/EEGs.

[Signed]

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