



Filling in a distant sales return

Excise duty on alcohol purchased from the European Union can be paid with an excise duty return in the e-service environment e-MTA by selecting from the menu **Taxes – Excise Duties - Excise duty returns since 01.02.2019 – Alcohol excise duty – New declaration – Distance sale**.

1. General data:

- Return type – Distance sale
- Source document number – number and date of purchase invoice
- Date of receipt of goods – estimated time of receiving the alcohol
- Additional information – please indicate in this box your contact data and the name and address of the seller of the alcohol, describe the purchased alcohol (name and ethanol content of the alcohol, size and number of bottles/packages, quantity of alcohol in litres), and add the details of the place where you will receive the alcohol.

2. Declarable types – please select the appropriate types of alcohol from the list:

- Wine – made from grapes only, with strength up to 6%
- Wine – made from grapes only, with strength above 6%
- Fermented beverages – cider, berry and fruit wine with strength up to 6% (for example, fermented beverages made from apples, blueberries and other berries). Apple wine, blueberry wine etc. in spoken language.
- Fermented beverages – cider, berry and fruit wine with strength above 6% (for example, fermented beverages made from apples, blueberries and other berries). Apple wine, blueberry wine etc. in spoken language.
- Intermediate product – aromatized (for example, vermouth) or fortified grape wine (for example, port wine) with strength up to 22%
- Other alcohol – alcoholic beverages with strength above 22% and mixed beverages based on spirit (for example, vodka, cognac, brandy, whisky).

3. Click **Forward** to add quantities to the return.

- Column C “Excise duty rate” is pre-filled.
- Column D “Quantity” – add the summarized quantities of alcohol type in the units of excise duty rate.
- Column E “Excise duty” – the calculated excise duty amount is displayed. The unit of excise duty rate of fermented beverages, wine and intermediate products is hectolitre (hl), which is 100 litres.

The excise duty rate of fermented beverages and wine (above 6%) is 147.82 euros, the excise duty rate of fermented beverages and wine (up to 6%) is 63.35 euros per hectolitre and the excise duty rate of intermediate products is 289.33 euros per hectolitre.

Examples on purchasing alcohol from the European Union

Example 1

A person purchases ten 0.75 litre bottles of 12.5% wine A and fifteen 1 litre bottles of 11% wine B and twelve 0.75 litre bottles of a 5.7% fermented beverage.

The hectolitre (hl) must be calculated separately for each product and the results must be added up, because both are “wine above 6%”:

$$10 \times 0.75 \div 100 = 7.5 \text{ litres} \div 100 = 0.075 \text{ hl}$$

$$15 \times 1 \div 100 = 15 \text{ litres} \div 100 = 0.15 \text{ hl}$$

Enter 0.225 (0.075 + 0.15) in the line “Wine above 6%” in column D. The calculated excise duty amount of 33.26 (0.225 × excise duty rate of wine 147.82) is displayed in column E.

$$12 \times 0.75 \div 100 = 9 \text{ litres} \div 100 = 0.09 \text{ hl}$$

Enter 0.09 in the line “Fermented beverages up to 6%” in column D. The calculated excise duty amount of 5.70 (0.09 × excise duty rate of fermented beverages 63.35) is displayed in column E.

Example 2

A person purchases five 0.75 litre bottles of 18.5% intermediate product.

$$5 \times 0.75 \div 100 = 3.75 \text{ litres} \div 100 = 0.0375 \text{ hl}$$

Enter 0.0375 in the line “Intermediate product” in column D. The calculated excise duty amount of 10.85 (0.0375 × excise duty rate of intermediate product 289.33) is displayed in column E.

The unit of excise duty rate of beer and other alcohol is hl% which is hectolitre x ethanol content of the beverage. Hl% must be calculated separately for each product and the amounts must be added up by type.

The excise duty rate of beer is 12.7 euros per HL%.

The excise duty rate of other alcohol is 18.81 euros per HL%.

Example 3

A person purchases twenty four 0.33 litre bottles of 5% beer, three 0.5 litre bottles of 40% vodka and two 0.7 litre bottles of 37.5% rum.

$$\text{Hl\% of beer: } 24 \times 0.33 \div 100 \times 5 = 0.396$$

Enter 0.396 in the line “Beer” in column D. The calculated excise duty amount of 5.03 (0.396 × beer excise duty rate 12.70) is displayed in column E.

$$\text{Hl\% of vodka: } 3 \times 0.5 \div 100 \times 40 = 0.6$$

$$\text{Hl\% of rum: } 2 \times 0.7 \div 100 \times 37.5 = 0.525$$

The hl% of vodka and rum is added up, because both are “other alcohol”.

Enter 1.125 (0.6 + 0.525) in the line “Other alcohol” in column D. The calculated excise duty amount of 21.16 (1.125 × excise duty rate for other alcohol 18.81) is displayed in column E.