



Distance sale from another Member State of the European Union to Estonia

Excise duty is paid by the tax representative within the meaning of the Taxation Act on alcohol received by distance selling in Estonia or, if the distance seller has not appointed a tax representative, the consignee himself/herself.

The requirement of revenue stamping does not apply to alcohol acquired by distance selling. Nor do the requirements of the Alcohol Act apply to a distance seller of another Member State or to alcohol acquired by a natural person through distance selling.

A distance seller who has appointed a tax representative in Estonia must, before dispatching the alcohol:

1. notify the Estonian Tax and Customs Board by e-mail at aktsiisid@emta.ee about information of their own and of the tax representative (name, business registry code, address), the address of the place of dispatch of the alcohol and the expected date of delivery to the consignee.
2. forward to the tax representative the details of the consignee of the alcohol (name and contact details of the natural person), details of the alcohol (name, ethanol content and quantity) to be dispatched and the expected date of delivery to the consignee.

The alcohol is delivered to Estonia together with an accompanying document (this may be, for example, a delivery note/invoice), which contains all the information necessary to identify, tax and enter the goods properly in accounts.

Read more: [Issue of activity license for a tax representative and obligations of the tax representative](#)

Tax liability will arise for the tax representative on the day of receipt of the alcohol by the consignee. Taxation period for the tax representative is a calendar month and the excise duty return has to be submitted and the excise duty has to be paid by the 20th day of the calendar month following the taxation period.

On the basis of the tax representative's application, after paying excise duty on alcohol, the Tax and Customs Board will issue a confirmation of the payment of excise duty in Estonia, whereby the distance seller can apply for refund of excise duty in the Member State of dispatch.

If a distance seller in another Member State has not appointed a tax representative in Estonia, excise duty on the alcohol received in Estonia has to be paid by the consignee (a natural person).

The consignee of alcohol, has to file mandatory information to the tax authority and pay the excise duty (provide a security for payment of the excise duty) before the alcohol is dispatched from the other Member State.

In order to pay excise duty, the natural person submits an excise duty return in the e-service environment of the Tax and Customs Board (e-MTA) and pays the calculated excise duty to his/her prepayment account.

Read more: [Providing a security and paying excise duty \(in Estonian\)](#)

A printout of the excise duty return with the confirmation of the Estonian Tax and Customs Board proves that the alcohol is purchased by means of distance selling and the excise duty to be paid on is guaranteed in Estonia.

At the request of the consignee of the alcohol and after fulfilling the obligations (alcohol has been received and taxed), the Tax and Customs Board will issue a confirmation of the payment of excise duty in Estonia, on the basis of which the distance seller can apply for a refund of excise duty in the Member State of dispatch.

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 the alcohol is received.

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.

HI% 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 ($0.396 \times$ beer excise duty rate 12.70) is displayed in column E.

HI% of vodka: $3 \times 0.5 \div 100 \times 40 = 0.6$

HI% of rum: $2 \times 0.7 \div 100 \times 37.5 = 0.525$

The HI% 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 ($1.125 \times$ excise duty rate for other alcohol 18.81) is displayed in column E.