



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

In Estonia, a business operator registered in the commercial register and as a person liable to value added tax in Estonia may act as a distance seller.

Rules for distance sale are established mainly in the [Alcohol, Tobacco, Fuel and Electricity Excise Duty Act](#) and its implementing acts. Instructions for using information systems to formalize electronic delivery notes are published on the [website of the Estonian Tax and Customs Board](#).

Before dispatching alcohol from Estonia to another Member State, a distance seller must:

1. submit in the tax authority's electronic system [SADHES](#) the LRM1K-delivery note (view the [instructions for filling in the LRM-delivery note \(other delivery note of a Member State\) and advance notice](#)). A delivery note of distance sales can only be drawn up for alcohol, and the final recipient must be a natural person from another Member State. A distance seller must indicate on the delivery note either the data of the specific natural person or the data of the tax representative (legal person), if the distance seller has a tax representative registered in another country.
2. when presenting the delivery note, upload the list of natural persons to whom the alcohol is sent and, in case there is a tax representative, the data enabling to identify the person;
3. forward in writing to the tax representative of another Member State or to the person who becomes liable to tax the following particulars concerning the consignment:
 - ✓ the type and quantity of alcohol;
 - ✓ the name and contact details of the carrier and the consignee (natural person);
 - ✓ the duration of transport and details of the means of transport;
 - ✓ the date of dispatch of the alcohol and the expected date of arrival in another Member State and the place of delivery of the alcohol.

Alcohol is delivered to another Member State together with a printout of the delivery note drawn up in SADHES.

A distance seller is obliged to keep documented records in a way for it to reflect:

1. details of the tax representatives of the consignees of alcohol or persons responsible for payment of the excise duty;
2. details of the type of alcohol dispatched, the ethanol content and the commodity code (CN with the accuracy of eight digits) and the quantity of alcohol.

The distance seller will be refunded the excise duty previously paid if, before the alcohol was dispatched to another Member State, the distance seller performed all the required actions, and, after the delivery of alcohol to the consignee, the distance seller has submitted to the Tax and Customs Board:

1. an application for refund of excise duty via SADHES;
2. a confirmation by the tax authorities of the Member State of destination that excise duty has been paid in the Member State of destination.

Please note that distance sale to a natural person is considered retail sale within the meaning of the [Alcohol Act](#), and permitted under the e-commerce procedure only if the sale is made through a shop or catering establishment belonging to the business operator. Alcohol dispatched by distance sale to another Member State must be properly [revenue stamped](#) and comply with the alcohol handling requirements laid down in the Alcohol Act.