



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

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

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

1. submit to the Estonian Tax and Customs Board an accompanying document through the information system SADHES (in Estonian);
2. at dispatch of revenue stamped alcohol, inform the numbers of the revenue stamps affixed to the alcohol packaging;
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:
 - type and quantity of alcohol;
 - name and contact details of the carrier and the consignee (natural person);
 - duration of transport and details of the means of transport;
 - date of dispatch of alcohol and the expected date of arrival in another Member State and the place of delivery of alcohol.

The alcohol is delivered to another Member State together with a printout of the accompanying document drawn up in SADHES. Detailed procedures for the movement and completion of accompanying documents are set out in Regulation No 17 of the Minister of Finance of 15 March 2010 ([Specified procedure for the movement and completion of accompanying document established by Commission Regulation \(EEC\) No 3649/92](#)).

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

1. the details of the consignees of alcohol broken down by tax representatives or persons responsible for payment of the excise duty;
2. the details of the type, ethanol content, commodity code (CN with accuracy of eight digits) and quantity of dispatched 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 has made all the required notifications (see operations prior to dispatch of the alcohol) and, after delivery of the alcohol to the consignee, he/she has submitted to the Estonian Tax and Customs Board:

1. an application for refund of excise duty via SADHES (in Estonian)
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 selling to a natural person is considered retail sale for the purposes of the Alcohol Act and retail sale by e-commerce is allowed only if the sale is made through a shop or catering company belonging to the business operator.

Alcohol dispatched by distance selling to another Member State must be properly revenue stamped and comply with the requirements of alcohol permitted to be handled laid down in the Alcohol Act.