



## Delivery of alcohol released for consumption in another Member State to Estonia for commercial purposes

**The recipient of alcohol released for consumption in another Member State and delivered to Estonia for commercial purposes has a tax liability upon receipt of the alcohol. He/she has to submit an excise duty return and pay excise duty on the fifth day as of the date on which the tax liability arises.**

There is no tax liability on receipt of alcohol if the alcohol is received (both physically and according to the information in the accompanying document) by:

1. a holder of an authorisation for exemption from excise duty on alcohol, who is entitled to use or receive these goods under the authorisation for exemption from excise duty;
2. an excise warehouse keeper in an excise warehouse.

The recipient of the alcohol must carry out the following actions before the alcohol is dispatched from another Member State:

1. inform the Estonian Tax and Customs Board via the e-service [SADHES](#) of the intention to accept alcohol (accompanying document profile SAAD2);
2. provide, at the request of the Estonian Tax and Customs Board, a security for the payment of excise duty on alcohol delivered to Estonia;
3. order revenue stamps for alcohol subject to revenue stamping via the [revenue stamps information system \(MAIS\)](#).

When alcohol is transported from another Member State to Estonia, the consignment must be accompanied by paper accompanying document SAAD established by the [Commission Regulation \(EEC\) No 3649/92](#).

Within five days at the latest after receipt of the alcohol, the recipient must carry out the following actions:

1. confirm the acceptance of the alcohol on the paper accompanying document SAAD, which accompanied the goods, and indicate on the accompanying document the quantity of alcohol actually received;
2. inform the Estonian Tax and Customs Board via SADHES about the receipt of alcohol (in the history of SAAD2 click "Enter notification of receipt") and upload the signed SAAD accompanying document;
3. submit the excise duty return and pay excise duty. The excise duty return does not have to be lodged if the alcohol is not subject to tax upon receipt or if the

alcohol received is exempt from excise duty (e.g. completely denatured alcohol).

If the received alcohol is subject to revenue stamping, it must be done immediately after the alcohol has been delivered to Estonia and at the latest upon transfer of the alcohol.

At the request of the recipient of the alcohol, the Estonian Tax and Customs Board will issue a confirmation of the payment of excise duty or the application of the exemption from excise duty, on the basis of which the consignor of the goods can request refund of the excise duty previously paid in another Member State.

**The reception of samples of alcohol is considered usual reception of alcohol released for consumption in another Member State and delivered to Estonia for commercial purposes, with the following specifications:**

1. the accompanying document SAAD must indicate the intended use of the alcohol;
2. samples brought for being entered in the register of alcohol and for analysis by an authorised laboratory are not subject to revenue stamping;
3. samples to be submitted to an authorised laboratory for analysis in connection with entry in the State Register of Alcohol are exempt from excise duty.