



Excise duty on food supplements containing alcohol

According to the general rules of classification, food supplements containing alcohol generally fall under the CN (Combined Nomenclature) code beginning with 2208 and are therefore other alcohol within the meaning of the [Alcohol, Tobacco, Fuel and Electricity Excise Duty Act \(clause 1 of subsection 6 of § 12\)](#). In addition, a product with an ethanol content of more than 1.2% and which is food within the meaning of the Food Act is also regarded as other alcohol, irrespective of the commodity code ([clause 3 of subsection 6 of § 12 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act](#)).

Since a food supplement is food within the meaning of the Food Act, food supplements containing alcohol which do not fall in headings 2203-2208 are also other alcohol, i.e. excise goods.

Therefore, a food supplement containing alcohol is covered by all the supervision measures and requirements imposed on alcohol by the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act, namely:

- ✓ the production of such food supplement is permitted only in an excise warehouse,
- ✓ it must be properly revenue stamped,
- ✓ the obligation to pay excise duty arises upon release for consumption or delivery from another Member State to Estonia without the excise suspension arrangement.

The excise warehouse requirements for the manufacturer of a food supplement are simplified if the following conditions are met:

- ✓ the excise warehousekeeper does not produce alcohol, except food supplements within the meaning of the Food Act;
- ✓ the ethanol content of the alcohol used for production of the food supplement is not increased as a result of the processing;
- ✓ the food supplement is bottled into sales packaging with the volume below 0.05 litres, from which the product can be served dropwise.

The requirements applicable to the excise warehouse of the manufacturer of a food supplement are similar to those of the excise warehouse of a small producer of alcohol. Further information on the requirements for such an excise warehouse and the documents to be submitted when applying for an activity licence can be found in the following instruction:

[Conditions for a small producer of alcohol for obtaining an excise warehouse activity licence and requirements for the activity and place of business](#) (pdf, in Estonian)

NB! Food supplements with commodity codes not included in headings 2203-2208, and which contain no more than 5 litres of 100% ethyl alcohol per 100 kg of food will be exempt from excise duty and do not have to be produced in an excise warehouse.