



Flavourings

Flavourings with an ethanol content of more than 1.2% and falling in the CN (Combined Nomenclature) section 2103, 2106 or 3302 are other alcohol within the meaning of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act ([clause 3 of subsection 6 of § 12](#)).

Flavourings as alcohol can only be produced in an excise warehouse.

Flavourings containing alcohol may be processed outside an excise warehouse on the basis of a permit for exemption from excise duty on alcohol provided that the flavouring is used as an ingredient of food other than alcohol in which:

- ✓ the ethanol content does not exceed 5 litres of 100% ethyl alcohol per 100 kilograms of food, or,
- ✓ for chocolate products, 8.5 litres of 100% ethyl alcohol per 100 kilograms of chocolate product.

In catering and trading activities, flavourings (mini-concentrates) can be used exempt from excise duty without the permit for exemption from excise duty if the flavourings are highly concentrated and bottled in sales packaging of up to 0.05 litres from where flavourings are obtained drop by drop.

Import of flavourings from a third country

At import of flavourings, the customs declaration must include a reference to the number of the permit for exemption from excise duty.

- ✓ Indicate the EMTS certificate 3002 "Permit for exemption from excise duty on alcohol in cases given in clauses 9–18 of subsection 1 of § 27 of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act" in the field "Type of supporting document" (12 03 002 000).
- ✓ Indicate the number of the permit for exemption from excise duty in the field "Reference number" (12 03 001 000).
- ✓ A catering and trading company receives the exemption from excise duty by entering the EMTS certificate 3016 "Flavourings which are used in the preparation of food in catering establishments and trading enterprises on the condition that the flavourings are highly concentrated and bottled in sales packaging of up to 0.05 litres from where flavourings are obtained drop by drop" in the field "Type of supporting document" (12 03 002 000).

In other cases, imported flavourings are subject to excise duty.

Delivery of flavourings from another Member State

A person who is not an excise warehousekeeper can accept flavourings from another Member State with a [SAAD document](#).

If a person is not entitled to use flavourings exempt from excise duty, the flavouring accepted is subject to excise duty.

Acquisition of flavourings from an excise warehouse

- ✓ The holder of a permit for exemption from excise duty can acquire flavourings exempt from excise duty from an excise warehouse (accompanying document [delivery note A](#)).
- ✓ A catering and trading company can buy mini-concentrates for cooking exempt from excise duty (accompanying document [delivery note T](#)).

In other cases, flavourings to be acquired are subject to excise duty.