Self-employed person and excise duty on packaging

Self-employed persons are payers of excise duty on packaging and packaging operators, if they package, import or sell packaged goods within their economic or professional activities.

Excise duty on packaging is imposed on packaging of goods placed on the market in Estonia by a packaging operator, these are sales packaging, grouped packaging and transport packaging.

Excise duty is imposed on the packaging of goods if the packaged goods are soled, exchanged, transferred without charge or used for self-consumption. Packaging delivered from Estonia to another Member State and packaging of exported goods are not subject to packaging excise duty.

Excise duty on the packaging of goods packaged in Estonia is paid by the person who places the packaged goods on the market for the first time in Estonia or makes the packaged goods accessible for distribution or use.

Excise duty on packaging acquired in another Member State is paid by the person who acquired the packaging – the person who brings the packaged goods into Estonia from another Member State for commercial purposes.

Excise duty on the packaging of imported goods is paid by the person by whom or on whose behalf the goods are declared for the customs procedure of release for free circulation within the meaning of the Customs Code of the European Union. In other events, excise duty on the packaging of imported goods is paid by the person who incurs a customs debt or who used the packaged goods for self-consumption.

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