



Dispatch of alcohol released for consumption from Estonia to another Member State

The sale of alcohol to a business operator in another Member State is wholesale trade and it can be carried out by a person registered in the commercial register and if the person has notified the register of economic activities of the wholesale trade of alcohol as its field of activity.

Alcohol dispatched to another Member State must be revenue stamped in accordance with the requirements of the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act and comply with the requirements of alcohol permitted for handling under the Alcohol Act.

The consignor of the alcohol released for consumption must carry out the following operations prior to dispatch of alcohol:

1. submit to the Estonian Tax and Customs Board via the electronic service [SADHES](#) the accompanying document SAAD (profile SAAD1) established by the [Commission Regulation \(EEC\) No 3649/92](#);
2. at dispatch of revenue stamped alcohol, inform the numbers of the revenue stamps affixed to the alcohol;
3. enable the Estonian Tax and Customs Board to check the consignment of excise goods before dispatching it.

Alcohol is delivered to another Member State together with a printout of the accompanying document SAAD drawn up in SADHES.

The person dispatching alcohol to another Member State will be refunded the excise duty previously paid if, before dispatching the alcohol to another Member State, the person made all the required notifications (see the 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. the application for refund of excise duty via SADHES. The application for refund of excise duty is open after submitting the notification of receipt.
2. the confirmation of receipt of alcohol in another Member State via SADHES (enter the notification of receipt, i.e. "Sisesta vastuvõtuteade" in the history view of SAAD1);
3. the accompanying document SAAD with the confirmation from the consignee that the alcohol has been delivered in another Member State (to be attached as a supporting document to the notification of receipt);
4. the confirmation by the tax authorities of the Member State of destination of payment or security of the excise duty or application of exemption from excise duty on the excise goods received in the Member State of destination (to be attached as a supporting document to the notification of receipt or application for refund).