Acquiring excise goods from another Member State

PAYMENT OF VAT ON THE ACQUISITION OF EXCISE GOODS FROM ANOTHER MEMBER STATE

If fuel (other than natural gas), alcohol or tobacco products are acquired by a person not registered as a taxable person for VAT or a taxable person with limited liability for VAT, the person must pay VAT at the same time as excise duty by the due date for payment of excise duty provided for in the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act (clause 4 of subsection 6 of § 3 and subsection 5 of § 38 of the VAT Act).

If a natural person acquires excise goods for personal purposes, he or she does not have to pay VAT (clause 4 of subsection 6 of § 3 of the VAT Act).

The procedure for declaring and paying VAT upon acquisition of excise goods from another Member State by a person not registered as a taxable person or taxable person with limited liability has been established by **Regulation No 26 of the Minister of Finance of 15 June 2022**.

VAT return for special cases

Last updated on 08.01.2025