

Revenue Stamps Information System (MAIS)

User Guide

01.11.2026

Table of Contents

1. General information	3
2. Accessing the information system and authorising users	4
3. Revenue Stamps Information System dashboard	5
3.1. Options on the system's main page	5
3.1.1. Notices	6
3.1.2. Issuing revenue stamps	6
3.1.3. Unfinished documents	7
3.1.4. Submitted documents	8
3.1.5. Not affixed revenue stamps	9
3.2. Filling in fields and buttons used in documents	9
3.3. Reports	11
4. Management	13
4.1. Registered products	13
4.1.1. Registering a new product	13
4.1.2. Editing and deleting a registered product	14
4.1.3. Searching for a product in the register	14
4.2. Revenue stamping places	15
4.2.1. Adding a revenue stamping place	16
4.2.2. Editing a revenue stamping place	16
4.3. Email addresses	17
5. Operations with revenue stamps	18
5.1. Ordering revenue stamps	18
5.1.1. Ordering revenue stamps by creating a new operation	18
5.1.2. Editing an unfinished draft and submitting an order	20
5.1.3. Copying a previously submitted order	20
5.1.4. Data fields for revenue stamps order	21
5.2. Delivery note of the issue of revenue stamps (receipt of revenue stamps)	23
5.3. Affixing notification (affixing revenue stamps to products)	24
5.3.1. Correcting and invalidating an affixing notification	26
5.3.2. Affixing revenue stamps to products and dispatching for consumption by registered consignees (incl. registered consignees receiving goods occasionally)	27

5.3.3. Affixing revenue stamps to products and dispatching for consumption by certified consignees	28
5.4. Extending the deadline for affixing revenue stamps to products	28
5.5. Dispatching revenue stamps to excise warehouse or for consumption	30
5.5.1. Editing notices of dispatching revenue stamps to excise warehouse or for consumption	33
5.6. Returning revenue stamps	34
5.7. Invalidating revenue stamps	36
5.7.1. Invalidating revenue stamps of alcohol	36
5.7.2. Invalidating revenue stamps of tobacco	37
5.8. Applying for the refund of excise duty (cannot be done via MAIS)	37
5.9. Submitting a notice of receipt	37
6. Uploading a file	39
7. Problems when using the Revenue Stamps Information System	40

1. General information

The Revenue Stamps Information System (MAIS) enables those handling excise goods – excise warehouse keepers, registered consignees, importers of excise goods and persons who, for commercial purposes, bring alcohol released for consumption in another Member State into Estonia – to carry out all procedures relating to alcohol and tobacco revenue stamps electronically.

Alcohol products that require revenue stamping can be registered in MAIS. Users can also view details of registered products and remove products from the register.

The following documents can be submitted via MAIS:

- Revenue stamps subscription
- Affixing notification
- Application for extending affixing date
- Notice of dispatching to excise warehouse
- Notice of dispatching for consumption
- Notice of receipt
- Application for returning revenue stamps
- Application for returning issued revenue stamps (alcohol)
- Application for the invalidation of revenue stamps
- Application for invalidating issued revenue stamps (alcohol)

In addition, in the Revenue Stamps Information System, users can see all revenue stamp movements relating to their company.

2. Accessing the information system and authorising users

The Revenue Stamps Information System is available in the e-services environment e-MTA, which can be accessed via the Tax and Customs Board's website at www.emta.ee. You can log in to e-MTA using an ID-card, Mobile-ID, or Smart-ID.

A company's legal representative authorises persons who carry out operations relating to alcohol and tobacco revenue stamps on behalf of the company to use the Revenue Stamps Information System. To grant authorisation, log in to e-MTA and, under **"Settings"**, select the subsection **"Access permissions"**.

Descriptions of the authorisations can be found on the Tax and Customs Board's website: [Revenue stamps \(MAIS\) | Estonian Tax and Customs Board](#) (in Estonian).

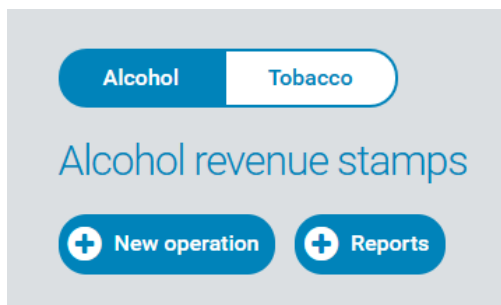
Once you have been granted the necessary access permissions, you will see the following screen layout under the menu item **"Taxes"**, allowing you to access the Revenue Stamps Information System:



3. Revenue Stamps Information System dashboard

3.1. Options on the system's main page

Upon logging into the Revenue Stamps Information System, first select either the alcohol or tobacco revenue stamps dashboard using the buttons at the top left of the page.



Under the menu items “**New operation**” and “**Reports**” on the dashboard, there are the following options:

New operation:

- Revenue stamps subscription
- Affixing notification
- Application for extending affixing date
- Notice of dispatching to excise warehouse
- Notice of dispatching for consumption
- Notice of receipt
- Application for returning revenue stamps
- Application for returning issued revenue stamps (alcohol)
- Application for the refund of excise duty (this function has not been developed within the system; applications should be submitted to maksumargid@emta.ee)
- Application for the invalidation of revenue stamps

- Application for invalidating issued revenue stamps (alcohol)

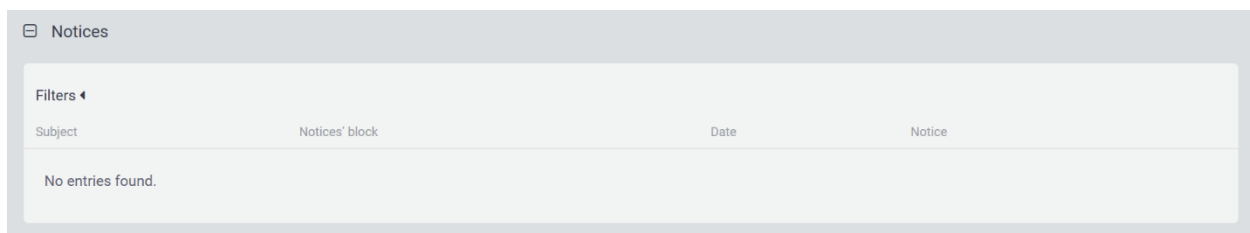
Reports:

- Received lots status
- Revenue stamp search
- Not affixed revenue stamps
- Revenue stamps movement
- Affixed revenue stamps
- Dispatching revenue stamps for consumption
- Document search

The dashboards for alcohol and tobacco revenue stamps have a similar layout. The dashboard displays notices, as well as unfinished and submitted documents. The user's name and the name of the company they represent are displayed at the top of the page. In the document lists on the main page ("**Unfinished**" and "**Submitted**"), you can search for and sort documents using the "**Filters**" option.

3.1.1. Notices

Notices can be added to various documents. The recipient will see the notice on the main page in the "**Notices**" section.

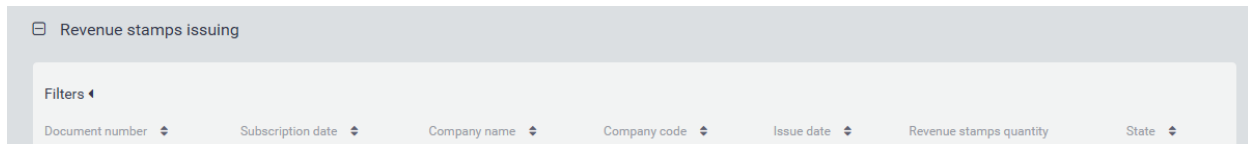


3.1.2. Issuing revenue stamps

Once an order for revenue stamps has been placed, you can track the status of the process. An order may have the status "**Being processed**". This means that an official is processing the order – checking a person's authorisation, the adequacy of the security,

or that there are no outstanding debts. If the status of an order for alcohol revenue stamps is **“Confirmed”**, the authorised person will be notified of the time of issue of the revenue stamps (date, time, address) via the **“Notices”** section.

If the status of an order for tobacco revenue stamps is **“Confirmed”**, an official has sent the order to the printing works responsible for printing the revenue stamps.

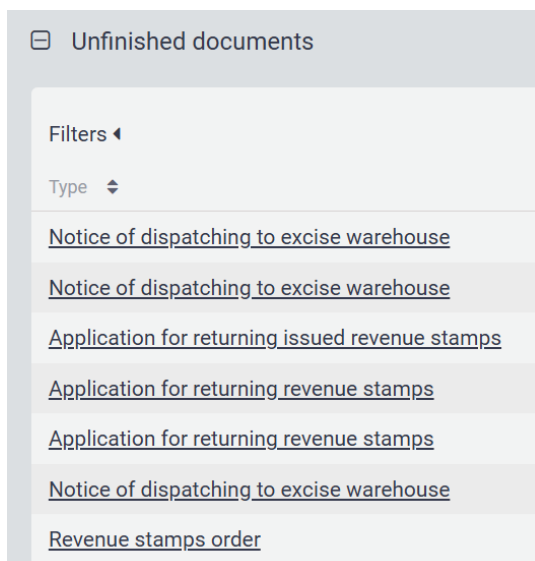


The screenshot shows a web interface for 'Revenue stamps issuing'. It features a header bar with the title and a search icon. Below the header is a 'Filters' section with a dropdown arrow. Under the filters, there are several columns with dropdown arrows: 'Document number', 'Subscription date', 'Company name', 'Company code', 'Issue date', 'Revenue stamps quantity', and 'State'.

3.1.3. Unfinished documents

The **“Unfinished documents”** section contains documents that have been started but not yet submitted to the Tax and Customs Board. Documents are added to this section when existing documents are copied, when files are uploaded from a CSV or XML file, and when the user enters a new delivery note.

You can view unfinished documents you or other users in the company have started.



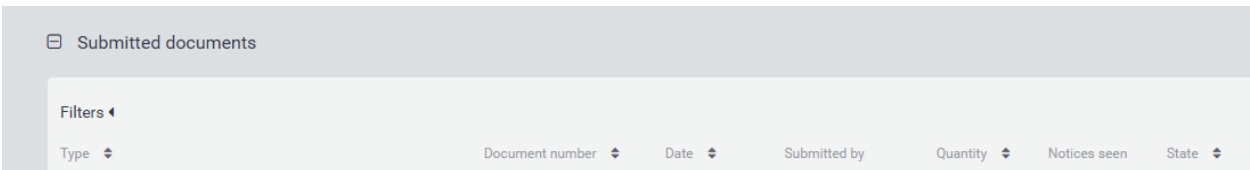
The screenshot shows a web interface for 'Unfinished documents'. It features a header bar with the title and a search icon. Below the header is a 'Filters' section with a dropdown arrow. Under the filters, there is a 'Type' dropdown menu. Below the type dropdown, there is a list of document types, each with a dropdown arrow: 'Notice of dispatching to excise warehouse', 'Notice of dispatching to excise warehouse', 'Application for returning issued revenue stamps', 'Application for returning revenue stamps', 'Application for returning revenue stamps', 'Notice of dispatching to excise warehouse', and 'Revenue stamps order'.

The same rules apply to all actions performed on the list of unfinished documents (searching, sorting, etc.) as those for the lists on the main page. You can search for and sort documents in the document list using the “**Filters**” option.

Unfinished documents that have not been submitted are automatically deleted by the system 30 days after they were last modified.

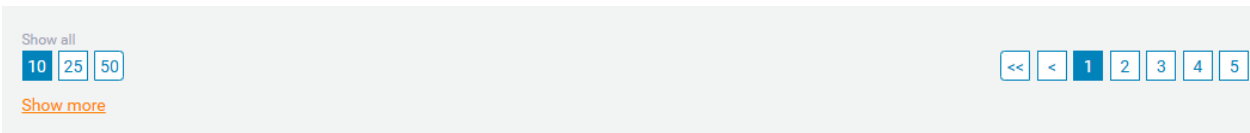
3.1.4. Submitted documents

The documents listed in the “**Submitted documents**” section are those that have been submitted by the company. A maximum of 50 documents can be displayed on the main page.



The documents are displayed in pages so that a reasonable number are shown on the screen at any one time. You can choose whether to display 10, 25, or 50 documents per page.

If you click on “**Show more**” below the “**Submitted documents**” section, you will also see the documents that are no longer active, i.e. applications that have been processed or **notices of dispatching to excise warehouse or for consumption, or notices of receipt**. The documents are displayed in pages. If needed, you can search for specific documents by selecting the relevant parameters in the “**Filters**” column.



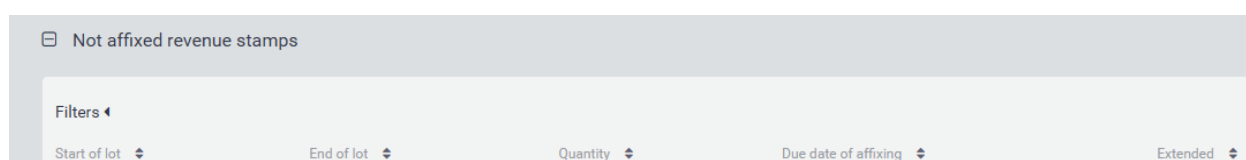
The document numbers contain an underlined hyperlink which you can click to open the document. At the end of each document’s data row is the icon  which allows you to

copy the document and create a new one. Clicking the icon opens a previously completed document, which you can start filling in again (some data fields are prefilled, but you can edit the data if necessary).

3.1.5. Not affixed revenue stamps

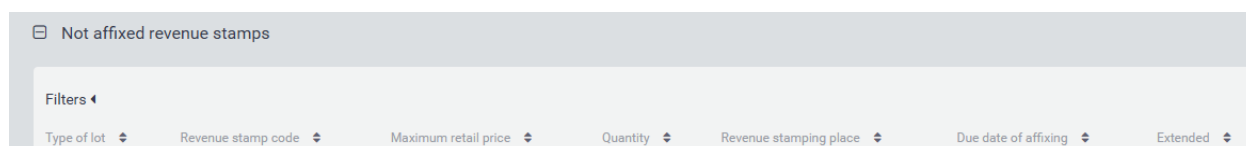
The “**Not affixed revenue stamps**” section displays all revenue stamps that have not yet been affixed to the product. Alcohol and tobacco revenue stamps must be affixed to the product within 90 days; this deadline may be extended by a further 90 days.

Screen layout for alcohol:



The screenshot shows a web interface for "Not affixed revenue stamps". It features a header bar with the title and a filter icon. Below the header, there is a "Filters" section with a dropdown arrow. The main area contains five filter fields: "Start of lot", "End of lot", "Quantity", "Due date of affixing", and "Extended", each with a dropdown arrow.

Screen layout for tobacco:



The screenshot shows a web interface for "Not affixed revenue stamps". It features a header bar with the title and a filter icon. Below the header, there is a "Filters" section with a dropdown arrow. The main area contains seven filter fields: "Type of lot", "Revenue stamp code", "Maximum retail price", "Quantity", "Revenue stamping place", "Due date of affixing", and "Extended", each with a dropdown arrow.

3.2. Filling in fields and buttons used in documents

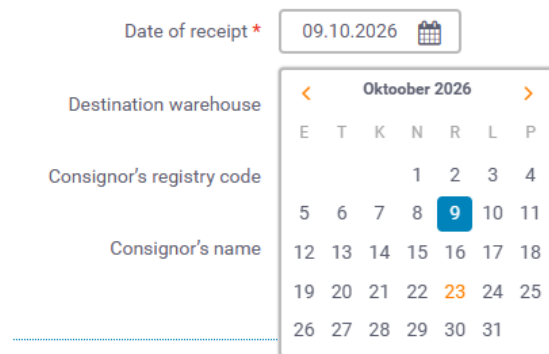
Mandatory fields are marked with an asterisk. For example, in the image below, the “Preferred date of receipt” field is mandatory. If you leave this field blank, the system will display an error message when the document is validated.

Requested date of receipt *



Some fields become mandatory depending on the data that has been entered previously. If any mandatory field is left blank, the system will notify you of this during the document validation, and you cannot submit the document until the error has been corrected.

Entering the date – you can enter the date into the field manually (in the format dd.mm.yyyy) or select it from the calendar that opens next to the field:



The screenshot shows a form with several fields. The 'Date of receipt' field is highlighted with a red box and contains the date '09.10.2026' next to a calendar icon. Below it, a calendar for 'Oktober 2026' is displayed. The calendar has a grid of days from 1 to 31. The day '9' is highlighted in blue, and the day '23' is highlighted in orange. Other fields in the form include 'Destination warehouse', 'Consignor's registry code', and 'Consignor's name'.

If you wish to continue working on a document you have started and submit it later, you can save the data you have already entered or selected by clicking the “**Save and close**” button. Currently, the system requires all mandatory fields on the document to be completed before the data can be saved.



You can edit the data entered in the document and cancel the document if its status is “**Submitted**”.

The header of a document or notice contains the following options:

Actions _____

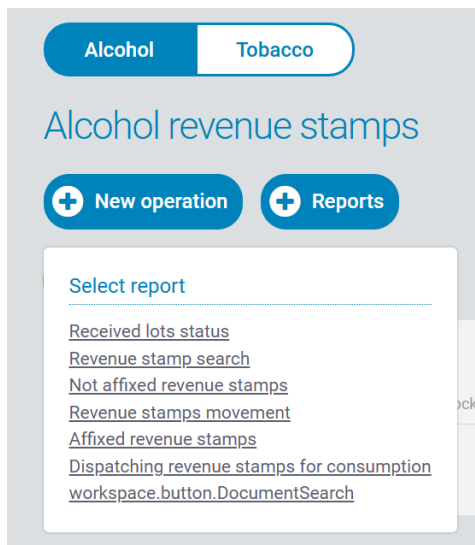


If the status of the document is “**Being processed**” – meaning that an official has started processing the document – you can no longer edit or cancel the document.

To copy a document, use the icon . To delete rows added to a document, use the bin icon . To edit rows added to a document, use the pencil icon .

3.3. Reports

The list of reports can be accessed via the menu item “**Reports**” for both alcohol and tobacco. The selection of reports is identical.



Explanations of the reports:

- **Received lots status.** The report shows how many revenue stamps a company has affixed to products from this lot, how many have been dispatched for consumption, how many have been returned, how many have been invalidated, and the remaining balance.
- **Revenue stamp search.** The report shows, based on the period of alcohol revenue stamp(s) entered or selected, which operations have been carried out and the number of revenue stamps involved. You can search for tobacco revenue stamps by selecting specific dates, or by the revenue stamp number, type of lot, or due date of affixing.
- **Not affixed revenue stamps.** The report shows, by lot, the revenue stamps that have not been affixed to the product and their statuses as at the selected date.
- **Revenue stamps movement.** The report shows how many revenue stamps have been received, dispatched for consumption or to another excise warehouse, returned, etc., during the selected period.
- **Affixed revenue stamps.** The report shows all the details of revenue stamps affixed to the product and dispatched for consumption or to excise warehouse during the selected period.
- **Dispatching revenue stamps for consumption.** The report shows all dispatches based on the search criteria. For example, you can view dispatches of revenue stamps (revenue stamped products) for consumption to a specific customer.
- **Document search.** The report allows you to view all operations carried out with revenue stamps belonging to the company. To generate the report, you must enter at least one parameter.

4. Management

4.1. Registered products

On this page, you can register (add) alcohol products that are subject to revenue stamping. Alcohol with an ethanol content exceeding 22 per cent by volume and bottled in sales packaging of at least 0.05 litres must be revenue stamped. You can also view the list of registered products and remove products from the register.

4.1.1. Registering a new product

Product registration is required so that an “**Affixing notification**” can later be created for that product. The system will prefill the mandatory data fields in this notification based on the product ID assigned to each alcohol product.

When registering a product, the following mandatory fields must be filled in:

- **Name**
- **Capacity of sales packaging in litres** – the unit is litre. A maximum of three decimal places is allowed.
- **Ethanol content of alcohol** – the unit is per cent by volume. A maximum of one decimal place is allowed.
- **Type of alcohol** – select from the classification list

The following fields are optional:

- **Company’s identifier** – the maximum permitted length of this code is 30 characters.
- **Revenue stamp affixed elsewhere than on the cap** – if the revenue stamp is affixed to an unusual spot on the product, you can describe where the revenue stamp is affixed. If you have notified the system once when registering the product that the revenue stamp is affixed elsewhere than on the cap (and this information

is subsequently visible in the product register), you do not need to repeat the same information each time in the affixing notification.

MAIS assigns an identifying number, “**Product ID**”, to each alcohol product. The product register can be exported as a CSV file if desired.

Product register

Register a new product

Name *

Type of alcohol *

Capacity of sales packaging in litres *

Company's identifier

Ethanol content of alcohol *

Revenue stamp affixed elsewhere than on the cap

Add

4.1.2. Editing and deleting a registered product

The details of a registered product cannot be edited. A product requiring modification must be deleted and a new product added. Following deletion, the product remains visible in the list of registered products, but its status is “**Cancelled**”. To delete a product, click

on the bin icon  at the end of the relevant row in the table of registered products.

4.1.3. Searching for a product in the register

If there are more than ten registered products, not all of them are immediately visible in the table. To display the rest of the products:

- click on a higher number in the “**Show all**” selection below the table;
- navigate to the next page of the table.

To search for a specific product, you can sort or filter the rows in the table.

- By default, registered products are sorted alphabetically by name (A–Z).

- To sort, click on the column header by which you wish to sort the table. The first click sorts the rows so that the values in the selected column are in ascending order. Clicking the same column header again sorts the rows in descending order.
- To filter, first open the filters view by clicking on **“Filters”** in the top left-hand corner of the table. You can then enter a search term in the text box above the column (you can use the % symbol in your search).

4.2. Revenue stamping places

Under the law, alcohol and tobacco products may be revenue stamped:

- at an excise warehouse or a customs warehouse;
- certified consignees and registered consignees (incl. registered consignees receiving goods occasionally) may revenue stamp the products at their place of business;
- in another EU Member State or in a non-EU country (revenue stamped products may only be imported or received from another Member State by the party who ordered the revenue stamps).

If the desired revenue stamping location is not available in the list of revenue stamping places (e.g. when submitting a revenue stamp order or in an affixing notification), it must first be added to the system via the **“Management”** section.

In the section for managing revenue stamping places, you can add, edit, and delete revenue stamping places (in addition to excise warehouse sites). You do not need to add excise warehouse sites as revenue stamping places – these are already automatically available in MAIS. Other economic operators, including certified consignees, who import spirits subject to revenue stamping into Estonia must add the location where the products are revenue stamped.

The data added for revenue stamping places can be used when submitting an order for revenue stamps.

4.2.1. Adding a revenue stamping place

To add a revenue stamping place, the following fields must be filled in:

- **Type** – specify whether this is a customs warehouse or other revenue stamping place.
- **Country** – the country of the revenue stamping place
- **Address** – the address of the revenue stamping place
- **Name** – the name of the revenue stamping place (this name will be displayed in the revenue stamping place selection when performing revenue stamping operations. We recommend entering the number of the place of business, if available).
- **Company's name** – the name of the company that owns the revenue stamping place
- **Phone number** – the telephone number of the revenue stamping place (optional)
- **Email address** – the email address associated with the revenue stamping place (optional)

To add a revenue stamping place, click "**Add**".

4.2.2. Editing a revenue stamping place

You can edit the details of a revenue stamping place. To do this, click on the value shown in the "**Type**" column in the relevant row of the table. This is illustrated in the following image:

☐ Revenue stamping places

Type	Country
<u>Other</u>	Country.AT
<u>Other</u>	Country.PL
<u>Customs warehouse</u>	Country.EE
<u>Other</u>	Country.EE
<u>Other</u>	Country.EE
<u>Excise warehouse</u>	Country.EE

4.3. Email addresses

In the section for managing email addresses, you can add, edit, and delete email addresses listed as company contacts.

If you wish to receive reminders regarding the deadline for affixing revenue stamps to a product, you must specify in the email address management section how many days before the deadline and to which email addresses the reminders should be sent. The system automatically sends reminders to the email addresses given.

5. Operations with revenue stamps

5.1. Ordering revenue stamps

Revenue stamps may be ordered by excise warehouse keepers, registered consignees, registered consignees receiving goods occasionally, importers and persons who, for commercial purposes, bring into Estonia alcohol released for consumption in another EU Member State (certified consignees).

When ordering tobacco revenue stamps for the first time, please notify us in advance of your intention to order by email at maksumargid@emta.ee. The email must indicate the name of the person ordering the stamps (company name), the business registry code, the contact details of the person ordering the stamps, and information regarding the place where the tobacco products will be revenue stamped. The tax authority assigns an identifying letter combination to each person ordering revenue stamps for tobacco products. The advance information regarding the revenue stamping place allows the tax authority to assess the intended use of the revenue stamps and to prevent situations where a revenue stamp letter combination is issued to a new applicant but it later transpires that the tobacco products are moved to an excise warehouse and will be revenue stamped by the excise warehouse keeper, not the person ordering the stamps.

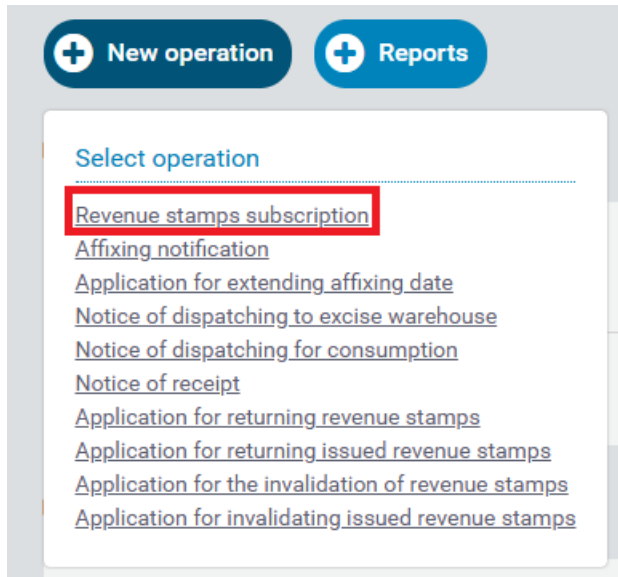
Revenue stamps can be ordered in three ways:

- By submitting a new order, i.e. creating a new operation.
- By modifying a previously created unsubmitted (unfinished) draft order.
- By copying a previously submitted order.

5.1.1. Ordering revenue stamps by creating a new operation

Steps for submitting a revenue stamp order:

1. On the e-MTA dashboard, navigate to **“Taxes”** → **“Tax stamps”**.
2. Depending on whether you wish to order alcohol or tobacco revenue stamps, select either the **“Alcohol”** or **“Tobacco”** dashboard.
3. Select **“New operation”** → **“Revenue stamps subscription”** from the menu.



4. On the revenue stamps order form that opens, fill in the mandatory fields (marked with an asterisk). The data fields are described in more detail in section 5.1.4.
5. Submit the order by clicking the **“Affix”** button.
6. The information system checks the submitted order and displays the validation results. If errors are found during the validation, the fields containing errors are highlighted in pink and a description of the errors is displayed at the top of the page.

A screenshot of the 'Revenue stamps order' form. The form is divided into two main sections. The top section contains six input fields, each with a pink background and a light red border, indicating validation errors. The error messages for these fields are: 'Please indicate requested date of receipt.', 'Please indicate the recipient's personal identity code.', 'Please indicate contact person's phone number', 'Please indicate contact person's email address', 'Please indicate revenue stamping place.', and 'Please indicate design.'. Below this section is a blue header for 'Revenue stamps order'. Underneath the header is a white box titled 'Revenue stamps subscription data' with a horizontal line indicating a form area.

7. If an error is found, the required details must be added or corrected on the order form.
8. If no errors are found on the order form, the information system registers the order and assigns it a number. The status of the order is now **“Submitted”**.

If necessary, it is possible to edit or cancel a revenue stamp order after submission, provided its status is still **“Submitted”**. If the order’s status is **“Being processed”**, you can no longer edit or cancel the order; this can only be done by an official.

5.1.2. Editing an unfinished draft and submitting an order

If you have a revenue stamps order form that has been previously partially filled in and has not yet been submitted, you can continue working on it and submit the order.

To do this, select the previously created but unsubmitted order from the **“Unfinished documents”** section on the dashboard and fill in the required/empty fields.

Other activities related to submitting the order (submission, validations, etc.) are the same as when submitting a new order from scratch.

5.1.3. Copying a previously submitted order

A new order can also be submitted by copying a previously submitted one.

To do this:

1. Navigate to **“Submitted documents”** → **“Show more”** → **“Revenue stamps order”**.
2. Select the relevant order and click the icon  at the end of the row:

Search

Submitted documents

Filters ▼

Document number Type Submission date Date of action State Total

26A000066	Revenue stamps order	19.03.2026	19.03.2026	Completed	1 300	
26A000041	Revenue stamps order	13.03.2026	13.03.2026	Confirmed	2 000	

- On the revenue stamp order form that opens, check that the details are correct and, if necessary, edit them (e.g. change the date of receipt, specify the revenue stamps to be ordered, etc.).

Other activities related to submitting the order (submission, validations, etc.) are the same as when submitting a new order from scratch.

5.1.4. Data fields for revenue stamps order

On the revenue stamps order, the following fields must be filled in:

- Requested date of receipt** – the date on which you wish to receive the revenue stamps
- Time** – the preferred time for receiving the revenue stamps
- Contact person's name** – the person with whom an official may communicate, if necessary, in connection with this order
- Contact person's email address**
- Contact person's phone number**
- Recipient's personal identity code** – the recipient is the person who will be collecting the revenue stamps under this order. After entering the personal identification code, click **"Search"** and the system will automatically populate the **"Recipient's name"** field.
- Security data** (for alcohol) – enter the amount of security and description of alcohol being revenue stamped. If a submitted application does not contain information on alcohol, excise duty on alcohol revenue stamps will be calculated

on the basis of the amount equal to the amount of excise duty calculated for other alcohol with an ethanol content of 40 per cent by volume and for a sales packaging with a volume of one litre.

- **Revenue stamping place** – select the revenue stamping place from the “**Name**” drop-down list. The system automatically fills in the detailed information regarding the revenue stamping place. For the system to fill in these details automatically, the revenue stamping place must be added in advance. More information can be found in section 4.2 of this guide.
- **Details of revenue stamps being ordered:**
 - **Design** – the design of the revenue stamp to be ordered
 - **Size of coils** (for alcohol) – the preferred coil size of the alcohol revenue stamps
 - **Quantity of coils** (for alcohol) – the number of coils of alcohol revenue stamps
- **Quantity:**
 - **Quantity of alcohol revenue stamps to be ordered** – when the “**Size of coils**” and “**Quantity of coils**” fields are filled in, the system automatically calculates the quantity of alcohol excise stamps to be ordered. If you wish to order a specific number of revenue stamps, e.g. 25, you must select “**1**” for the “**Size of coils**” field, leave the “**Quantity of coils**” field blank, and enter the desired quantity in the “**Quantity**” field.
 - **Quantity of tobacco revenue stamps to be ordered** – enter the quantity in pieces.
- **Type of tobacco product** – from the drop-down classification list, select the type of tobacco product for which you wish to order revenue stamps (cigarettes, smoking tobacco A, smoking tobacco used in cigarettes B, cigar G, cigarillos D).
- **Product code** (for tobacco) – optional field (for packaging purposes)
- **Quantity in the package** (for tobacco) – the quantity of the product in the retail package (pieces, grams, millilitres)

- **Maximum retail price** – the maximum retail price for the tobacco revenue stamps (mandatory when ordering revenue stamps for cigarettes, cigars, and cigarillos)
- **Additional information** – a field for entering other information relating to the order

To add the revenue stamps to the order, click the **“Add”** button at the end of the row containing the selected revenue stamps. The stamps will then be displayed in the **“Added revenue stamps”** section.

To **edit** the details of the revenue stamps specified in the order, click on the pencil icon  at the end of the added revenue stamps row. The revenue stamp details will then be transferred to the **“Revenue stamps”** section, where you can make the necessary corrections.

To **delete** the details of the revenue stamps specified in the order, click on the bin icon  at the end of the added revenue stamps row.

5.2. Delivery note of the issue of revenue stamps (receipt of revenue stamps)

The receipt of revenue stamps is a passive, informative form used to confirm that the customer has received the revenue stamps from the tax authority.

The Tax and Customs Board issues revenue stamps based on a delivery note. The delivery note of the issue of revenue stamps can be found under **“Submitted documents”** by clicking **“Show more”** and selecting **“Stamps bill of delivery”**.

Following issue, the revenue stamps are automatically transferred to the customer’s account in MAIS. You can view the revenue stamps issued to you by using the **“Document search”** report and selecting **“Stamps bill of delivery”** as the document type. Revenue stamps that have been issued but not yet affixed to a product can be seen on the dashboard in the **“Not affixed revenue stamps”** section.

You are shown the following revenue stamps issue data:

- **Document number** – the number of the delivery note based on which the Tax and Customs Board issued the revenue stamps
- **Order number** – the order number based on which the revenue stamps were received; clicking on this opens the order
- **Date of issue** – the date on which the revenue stamps were received
- **Recipient's name**
- **Recipient's personal identity code**
- **Details of the revenue stamps**

5.3. Affixing notification (affixing revenue stamps to products)

The ordered revenue stamps must be affixed to the products within the time limit laid down by law (90 days + a further 90 days in the event of an extension). If revenue stamps are not affixed to products in the MAIS system by the deadline, an obligation to pay excise duty on the revenue stamps arises.

On the affixing notification for both alcohol and tobacco revenue stamps, the following fields must be filled in:

- **Affixing date** – the field is prefilled with the date the notification was submitted. However, you can select or enter the date on which the revenue stamp was or will be affixed to the product.
- **Revenue stamping place** – select the revenue stamping place from the “**Name**” drop-down list. The system automatically fills in the detailed information regarding the revenue stamping place. For the system to be able to do this, the revenue stamping place must be added beforehand. More information can be found in section 4.2 of this guide.
- **Register entry number** – a code automatically assigned by the system to a registered product. To draw up an affixing notification, the relevant products must

be registered in the information system beforehand. You can create a list of products by entering the product details manually or by uploading them to the system as an XML or CSV file. A unique MAIS product ID is generated for each registered product (described in more detail in section 5.1). After entering the register entry number and clicking the **“Search”** button, the system automatically fills in the **“Name (of alcohol)”**, **“Volume of sales packaging”**, **“Ethanol content of alcohol”**, and **“Type of alcohol”** fields.

- **Product lot** – optional field
- **Comments on the goods** – optional field
- **Not affixed revenue stamps** – select the revenue stamps you wish to affix to the product.

For alcohol revenue stamps, you can select either the whole coil (e.g. 10,000) or individual stamps. There are two ways to select revenue stamps:

1. From the list of not affixed revenue stamps, select a lot by clicking **“Select”**, after which the selected revenue stamps will be displayed in the **“Revenue stamps”** section.
2. Manually enter the start and end of the lot in the **“Revenue stamps”** section.

In both cases, to change the quantity of revenue stamps to be affixed, you must change the start and/or end of the lot, after which the system will automatically fill in the quantity.

After entering the data in the **“Revenue stamps”** section, click on **“Add”**, after which the revenue stamps will be added to the list in the **“Added revenue stamps”** section.

Revenue stamps

The screenshot shows a form titled "Revenue stamps" with a light gray background. It contains three input fields: "Start of the lot", "End of the lot", and "Quantity". The "Start of the lot" and "End of the lot" fields are separated by a minus sign. The "Quantity" field is followed by the unit "pc". To the right of these fields is a blue button labeled "Add".

To select tobacco revenue stamps, click **“Select”** at the end of the row for the lot of not affixed revenue stamps. The selected stamps will then be displayed in the **“Revenue**

stamps” section. In this section, you can change the number of revenue stamps to be affixed to the product if necessary. Click **“Add”**, after which the revenue stamps will be displayed in the **“Added revenue stamps”** section.

Once you have ensured that the fields for affixing the revenue stamps to the product have been filled in correctly, click the **“Affix”** button, after which the selected revenue stamps will be marked as affixed to the product.

If you wish to continue working on the document you have started or to submit it later, you can save the data already entered or selected by clicking **“Save and close”**.

5.3.1. Correcting and invalidating an affixing notification

Once an affixing notification has been submitted, you may invalidate the notification or edit the revenue stamp details contained therein, provided that the relevant revenue stamps have not yet been dispatched (for consumption or to excise warehouse).

To do this, open the operation you wish to edit or invalidate and click the **“Correct”** or **“Invalidate”** button.

Affixing notification (Confirmed)

Notices

Notice entered by	Date	Notice
No entries found.		

Add notice

Actions

Correct Invalidate

After submitting an affixing notification, you may invalidate the notification or modify all editable fields until a notice of dispatching (for consumption or to excise warehouse) has been submitted for the relevant revenue stamps.

Once the notice of dispatching has been submitted, the affixing notification is largely locked: it cannot be invalidated, previously added revenue stamps cannot be removed, and alcohol data cannot be edited. However, you can edit the revenue stamping place and add new revenue stamps to the document. If the added revenue stamps need to be removed or replaced, the notice of dispatching for consumption or to excise warehouse created for those revenue stamps must first be invalidated.

Once the notice of dispatching is invalidated, the affixing notification becomes partially editable again. In the case of alcohol, the previously added revenue stamps can then be removed, and the affixing notification can also be invalidated in full. However, it is not possible to change the start and end of lot (e.g. XD000001–XD000400 cannot be changed to XD000001–XD000300), nor is it possible to edit the alcohol data.

5.3.2. Affixing revenue stamps to products and dispatching for consumption by registered consignees (incl. registered consignees receiving goods occasionally)

Revenue stamping of alcohol transported to Estonia from another Member State is permitted in the places of business of registered consignees if the revenue stamps to be affixed to the alcohol are in the person's possession no later than the day of receipt of alcohol at the place of business and the revenue stamps are affixed to the product immediately.

When a registered consignee submits an affixing notification, MAIS automatically generates a notice of dispatching for consumption, as the person holding the registered consignee's operating licence immediately becomes liable for tax upon the affixing of the revenue stamps to the product.

In the Revenue Stamps Information System, a registered consignee must currently first add a revenue stamping place in the **“Management”** section under **“Revenue stamping places”** (see section 4.2).

On the revenue stamp order and affixing notification, select the place entered via the **“Revenue stamping places”** section as the revenue stamping place.

5.3.3. Affixing revenue stamps to products and dispatching for consumption by certified consignees

On the revenue stamp order and affixing notification, select the place entered via the **“Management”** section as the revenue stamping place (see section 4.2). The revenue stamping place is the certified consignee's place of business. Certified consignees must submit two separate documents via MAIS: first, an affixing notification, and then a notice of dispatching for consumption.

5.4. Extending the deadline for affixing revenue stamps to products

An application for an extension of the deadline for affixing revenue stamps to products is to be submitted if it is not possible to affix the revenue stamps within 90 days of their receipt. In this case, the holder of the stamps may apply to the Tax and Customs Board for a further extension of 90 days. The deadline may be extended once.

If the revenue stamps have not been affixed within the deadline and no extension has been requested, the person must declare the unaffixed revenue stamps on the excise declaration and pay the excise duty. In the case of tobacco products, excise duty must be paid in the amount equal to the excise duty calculated on the tobacco products intended to be marked with those revenue stamps. In the case of alcohol, excise duty must be paid in the amount equal to the excise duty on one litre of other alcohol with an

ethanol content of 40 per cent by volume. For revenue stamps whose validity has not been extended by the deadline, an application for the invalidation of revenue stamps must be submitted and the excise duty paid (as described in section 5.7).

On the application for extending the affixing date, the following fields must be completed:

- **New affixing date:**
 - When applying for an extension for alcohol revenue stamps, you may select a new affixing date. The maximum permitted extension period is 90 days from the date of submission of the application. The date must not be in the past. By default, the field automatically shows the maximum permitted number of days, i.e. 90.
 - When applying for an extension for tobacco revenue stamps, the text “New confirmation date will be automatically filled” is displayed. You cannot set a new affixing date yourself.
- **Contact person's name**
- **Contact person's email address**
- **Contact person's phone number**
- **Not affixed revenue stamps** – select the revenue stamps for which you wish to extend the affixing deadline.

In the case of alcohol revenue stamps, you can select either the whole coil (e.g. 10,000) or individual stamps. There are multiple ways to select revenue stamps:

- Click the “**Select**” button at the end of a lot of not affixed revenue stamps, after which the selected revenue stamps will be displayed in the “**Revenue stamps**” section.
- Manually enter the start and end of the lot in the “**Revenue stamps**” section.

After entering the data in the “**Revenue stamps**” section, click on “**Add**”, after which the revenue stamps will be added to the list in the “**Added revenue stamps**” section.

To select tobacco revenue stamps, click the “**Select**” button at the end of a lot of not affixed revenue stamps, after which the selected revenue stamps will be displayed in the “**Revenue stamps**” section. In this section, you can change the number of revenue stamps to be affixed to the product if necessary. Click “**Add**”, after which the revenue stamps will be displayed in the “**Added revenue stamps**” section.

Once you have ensured that the fields for affixing the revenue stamps have been filled in correctly, click the “**Affix**” button, after which the selected revenue stamps will be marked as affixed to the product.

If you wish to continue working on the document you have started or to submit it later, you can save the data already entered or selected by clicking “**Save and close**”.

After submission, you may edit or cancel the application if its status is “**Submitted**”. If the status of the application is “**Being processed**”, it may be edited or withdrawn only by an official.

5.5. Dispatching revenue stamps to excise warehouse or for consumption

Revenue stamps affixed to a product may be dispatched:

- to another excise warehouse based on the relevant delivery note;
- for consumption based on the relevant delivery note or customs declaration.

Dispatch for consumption is a process whereby economic operators dispatch excise goods bearing revenue stamps to the market (wholesale, retail), and a tax liability arises in respect of those excise goods.

If the economic operator dispatches revenue stamps to an excise warehouse or for consumption using a SADHES delivery note, the operator can, and is recommended to, select and enter the details of the revenue stamps affixed to the products in the SADHES information system (for the relevant goods, the tobacco data fields in section 17_4 and

the alcohol data fields in section 17_5 must be filled in). If the economic operator has added the revenue stamp details to the SADHES delivery note, the dispatch to excise warehouse operation (for delivery note A) or dispatch for consumption operation (for delivery note T) will automatically appear in MAIS after the delivery note is submitted. This means that there is no need to submit the dispatch to excise warehouse or for consumption operation in MAIS. This procedure saves time, as instead of having to prepare and submit two separate documents in two different information systems, all the required data can be provided on a single delivery document.

If the economic operator has not referenced MAIS revenue stamps in the SADHES system, the dispatch to excise warehouse or for consumption operation must be processed in MAIS, in addition to the excise goods delivery note.

On the notices of dispatching to excise warehouse and for consumption, the following fields must be filled in:

- **Dispatching data**
 - **Dispatching date** – select or enter the date on which the excise goods are dispatched for consumption (the date on the delivery note).
 - **Dispatching time** – the system automatically enters the time at which you started creating the notice. If necessary, you may enter a different time.
 - **Consignee's registration code** – enter the consignee's business registry code. When you click the “**Search**” button, the system automatically fills in the consignee's name and address fields.
 - **Destination warehouse (only for dispatching to excise warehouse)** – select the location of the consignee's excise warehouse to which the revenue stamps are to be sent.
- **Warehouse of dispatch** – when you select the location of the excise warehouse from which the revenue stamps are to be dispatched, the system displays a list of revenue stamps that can be dispatched from the selected location.

- **Affixed revenue stamps** – a list of selectable revenue stamps is displayed here. To dispatch, click **“Select”** at the end of the row containing the selected revenue stamps.
- **Revenue stamps** – this section contains details of the revenue stamps to be dispatched. You can change the quantity of stamps here. Once you are satisfied that the quantities and revenue stamps entered are correct, click the **“Add”** button.
- **Added revenue stamps** – the lots of revenue stamps selected for dispatch are displayed. Here you can cancel the selection by clicking the bin icon , or edit the details by clicking the pencil icon . In the latter case, the system moves the relevant lot to the **“Revenue stamps”** section, where you can make changes.
- **Accompanying documents** – in this section, you must reference the delivery note or document drawn up in another information system, with which the alcohol or tobacco products are being dispatched.
 - **Information system** – select the information system in which the delivery note or customs declaration was drawn up (SADHES, EMCS, Impulss).
 - **Type** – select the type of delivery note in accordance with the selected information system.
 - Delivery note A – where revenue stamped products have been dispatched under an excise suspension arrangement to another excise warehouse
 - Delivery note T – where revenue stamped products have been dispatched for consumption
 - Import declaration – when importing revenue stamped products
 - LRT – when dispatching revenue stamped products to another Member State
 - Other – **NB!** The **“Other”** accompanying document type is an option that must not be used when submitting an initial operation in MAIS. The **“Other”** option may be used if you wish to edit a previously submitted operation (i.e. document).
 - **Document number** – enter the document number.

Once you are satisfied that the details entered in the notice are correct, click the **“Affix”** button.

If the submission of the operation fails due to a check of the accompanying documents (e.g. the referenced delivery note system is not currently accessible to MAIS due to a technical issue), a corresponding error message will be displayed. In such a case, you must wait until the delivery note system is back up and running.

5.5.1. Editing notices of dispatching revenue stamps to excise warehouse or for consumption

After submission, you may cancel or edit the dispatch notice if the date of the operation falls within either the current or previous calendar month, provided that the date of the correction is no later than the 20th of the current month. For example, if on 8 September 2026 you wish to edit a notice of dispatch for consumption dated 30 August 2026, you are allowed to do it because the deadline for submitting the periodic excise declaration for August is 20 September 2026. However, if on 8 September 2026 you wish to edit a dispatch notice dated 30 July 2026, this is not possible, as the deadline for submitting the periodic excise declaration for July was 20 August 2026. In other cases, a dispatch notice may be edited or cancelled only by an official.

It is important to bear in mind that, following the submission of an edited dispatch notice, the accompanying document is checked against the relevant information system. This means that if the notice refers to a SADHES delivery note, MAIS will check whether it is allowed to refer to the relevant accompanying document, whether it is in the required status, whether the delivery note lacks a reference to a MAIS operation, etc. If the check reveals that the accompanying document must not be referenced, a corresponding message is displayed. In such a case, it must be checked whether the number of the referenced accompanying document is correct:

- If it turns out that the revenue stamps have, in fact, been dispatched based on a different delivery note or customs declaration, the data fields in the

“Accompanying documents” section must be edited and the correct details entered.

- If the details of the referenced accompanying document are correct, the information system and type of document in the **“Accompanying documents”** section must be amended – select **“Other”** for these. There is no need to change the document number.

5.6. Returning revenue stamps

An application for returning revenue stamps is to be submitted if an economic operator does not wish to use the revenue stamps or if the revenue stamps received have proved to be defective or have been damaged during the production process, or if the operator wishes to return revenue stamps that have been affixed to a product (e.g. the product has gone off, or the design of the revenue stamp has changed and is no longer valid).

Alcohol revenue stamps may be returned with two types of applications:

- **application for returning revenue stamps, or**
- **application for returning issued revenue stamps.**

If revenue stamps have been affixed to the product but the alcohol has not yet been released for consumption, and you wish to return the revenue stamps, an **application for returning revenue stamps** is to be submitted. When submitting this application, you must always select the lot range of revenue stamps that has previously been affixed to the product. Even if the exact quantity of revenue stamps to be returned is known, you must still select a lot range on the application for returning alcohol revenue stamps. For example, if the lot range of revenue stamps affixed to the product is BBB000000 to BBB000100 and you wish to return 15 defective stamps from this range, you must select the entire lot range BBB000000 to BBB000100 on the application and manually enter “15” as the quantity of revenue stamps to be returned.

An **application for returning issued revenue stamps** is to be submitted when revenue stamps that have not yet been affixed to the product are being returned. On the

application, you can specify the revenue stamps or the range of revenue stamps to be returned. Difference from an application for returning alcohol revenue stamps: you do not need to select the entire lot range.

On the application for returning revenue stamps, the following fields must be filled in:

- **Return date** – select or enter the date on which you wish to return the revenue stamps to the Tax and Customs Board.
- **Deliverer's personal identity code** – enter the personal identification code of the person who is to return the revenue stamps. When you click the **“Search”** button, the system will automatically fill in the deliverer's name.
- **Reason for returning revenue stamp** – select the reason for return, i.e. the revenue stamps' condition: “Damaged”, “Defective”, “Not used”, “Affixed”.
- **Returnable revenue stamps** – a list of available revenue stamps. To select the revenue stamps, click **“Select”** at the end of the row containing the relevant revenue stamps.
- **Revenue stamps** – this section contains details of the revenue stamps to be returned. For alcohol products, you can change the quantity of revenue stamps to be returned when editing the lot details (see the application for returning alcohol revenue stamps described previously). For tobacco products, you can change the quantity of revenue stamps to be returned, but you cannot manually edit the other details of the selected lot. Once you are satisfied that the quantities and revenue stamps entered are correct, click **“Add”**.
- **Added revenue stamps** – the details of the revenue stamps to be returned are displayed here.
- **Accompanying documents** – optional, may be left blank.

Once you are satisfied that the details entered in the application are correct, click the **“Affix”** button.

NB! After submission, you may edit or cancel the application for returning revenue stamps if its status is **"Submitted"**. If the status of the application is **"Being processed"**, it may be edited or withdrawn only by an official.

5.7. Invalidating revenue stamps

Applying for the invalidation of revenue stamps generally gives rise to an obligation to pay excise duty. The amount of excise duty payable must be declared via the ADEK excise declaration system.

5.7.1. Invalidating revenue stamps of alcohol

Alcohol revenue stamps may be invalidated with two types of applications:

- **application for invalidating issued revenue stamps** – submitted if the revenue stamps have been lost, or
- **application for the invalidation of revenue stamps** – submitted where the revenue stamps have been received by the customer and affixed to the product, and the product has been released for consumption (excise duty paid), but the product is dispatched from Estonia to another country and will not remain on the Estonian market.

The application must specify the start and end of the lot of alcohol revenue stamps. When invalidating issued revenue stamps, if the number of an issued revenue stamp is unknown, it is possible to invalidate a specific revenue stamp or several stamps – i.e. quantity of revenue stamps – from a defined range.

After submission, you may edit or cancel the application if its status is **"Submitted"**. If the status of the application is **"Being processed"**, it may be edited or withdrawn only by an official.

5.7.2. Invalidating revenue stamps of tobacco

Tobacco revenue stamps may be invalidated by submitting an application for the invalidation of revenue stamps if the stamps have been lost. When submitting the application, the revenue stamps must be selected from the list **“Revenue stamps to be invalidated”**.

For the selected tobacco revenue stamps, the lot quantity can be changed, added lots can be deleted, and new lots can be added to the application; however, the remaining details of the selected lot cannot be edited manually.

After submission, you may edit or cancel the application if its status is **“Submitted”**. If the status of the application is **“Being processed”**, it may be edited or withdrawn only by an official.

5.8. Applying for the refund of excise duty (cannot be done via MAIS)

The functionality for excise duty refunds has not been developed in the system. Applications must be emailed, digitally signed, to the Tax and Customs Board's Excise Department at maksumargid@emta.ee.

5.9. Submitting a notice of receipt

When dispatching revenue stamps from one excise warehouse to another, a notice of dispatching to excise warehouse must be submitted.

To accept or reject revenue stamps dispatched from another excise warehouse, select **“Notice of receipt”** from the **“New operation”** menu. You can complete the notice of

receipt by clicking “**Confirm**” on the document. Alternatively, you can decline acceptance by clicking “**Reject**”.

Following the receipt of revenue stamps sent from another excise warehouse, you can cancel the operation by clicking “**Cancel receipt**”. In this case, the revenue stamps will be returned to the records of the excise warehouse that sent them.

Notice of receipt (Received)

Notices

Notice entered by

No entries found.

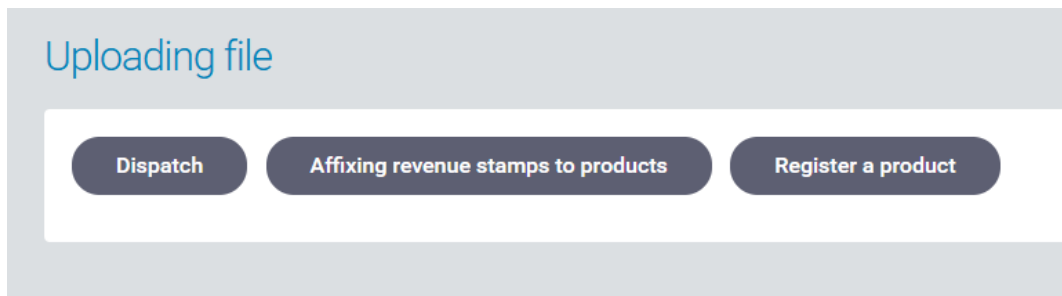
Actions

Cancel receipt

6. Uploading a file

The following documents can be uploaded to the Revenue Stamps Information System from a file:

- Affixing notification (can only be uploaded from an XML file)
- Notice of dispatching revenue stamps to excise warehouse (can be uploaded from both XML and CSV files)
- Notice of dispatching revenue stamps for consumption (can be uploaded from both XML and CSV files)
- Registration of a new product or products (can be uploaded from both XML and CSV files)



The XML and CSV files for MAIS operations, along with the instructions, can be found on the Tax and Customs Board's website: [Technical information of services | Estonian Tax and Customs Board](#) (in Estonian).

Multiple notifications can be uploaded with a single XML file. Also, several products can be registered using a single file.

The information system displays any errors found during document validation, along with explanations. If errors occur while uploading multiple documents, you can opt for partial submission of the documents. In this case, the system creates documents in “**Confirmed**” status based on the file containing correct data. Document(s) based on the file containing incorrect data are created in the “**Unfinished documents**” section.

7. Problems when using the Revenue Stamps Information System

If you encounter any problems while using the information system, please email aktsiid@emta.ee and provide the following details:

1. The name of the application or information system where the fault occurred
2. The date the problem occurred
3. Your contact details: telephone number and/or email address
4. The consignor/consignee as stated on the document
5. As detailed a description of the problem as possible: what you were doing and the text of the error message; if possible, attach a screenshot as a file. To take a screenshot, press Ctrl+PrintScrn and then Ctrl+C (copy), and save it (Ctrl+V) as a TXT or DOC file. If necessary, attach an XML file or an image of the page.
6. If you suspect an error, please include a description of what you believe to be the correct solution.