REPUBLIC OF ESTONIA
TAX AND CUSTOMS BOARD

Transport of alcohol released for consumption from another Member State to Estonia for commercial purposes (certified consignee)

Alcohol released for consumption dispatched from another Member State for commercial purposes may be received in Estonia only by an economic operator registered as a certified consignee in Estonia. Alcohol may be dispatched from another Member State by an economic operator registered as a certified consignor in the country of dispatch.

The transport of alcohol released for consumption between EU Member States and the registration of operators as certified consignors or consignees are mainly regulated by the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act and its implementing legislation. User manuals for the information systems used for submitting electronic delivery notes are available on the website of the Estonian Tax and Customs Board (ETCB).

Upon dispatch of alcohol from another Member State, the consignee of alcohol released for consumption must:

1. register as a certified consignee in EMCS, the electronic system of the tax authority, by submitting an e-SAD pre-notification (see the EMCS user manual for e-SAD delivery notes). Excise warehousekeepers and holders of a permit for exemption from excise duty must also register. The number of a certified consignee allows a person to receive an agreed quantity of excise goods from a certified consignor of another Member State on a one-off basis (as a single consignment).

2. pay an amount of guarantee to apply for the number of a certified consignee. As an exception, excise warehousekeepers and holders of a permit for exemption from excise duty are exempt from the obligation to provide a guarantee in Estonia on the condition that the excise warehousekeeper who has registered as a certified consignee accepts the excise goods subject to excise duty to his excise warehouse (only under this condition the temporary exemption from excise duty applies again) or the holder of the permit for exemption from excise duty accepts the goods on the basis of the excise exemption permit.

3. order revenue stamps via MAIS information system if the alcohol received is subject to revenue stamping. Alcohol must be revenue stamped immediately after it is delivered to Estonia and at the latest when the alcohol is transferred.

4. pay excise duty. As a general rule, alcohol dispatched from another Member State is subject to excise duty from the day it is received in Estonia (and not from the day of drawing up a report of receipt in EMCS!). The excise duty obligation that arises must be declared by submitting an excise duty return on alcohol and paid on the fifth day as of the receipt of alcohol in Estonia at the latest.

Excise duty obligation does not arise if:

1. the certified consignee is also an excise warehousekeeper and the alcohol was received at his excise warehouse;
2. the certified consignee is a holder of the permit for exemption from excise duty on alcohol who has the right to receive or use such goods on the basis of the permit.

Acceptance of samples of alcohol is the usual acceptance of alcohol released for consumption in another Member State and transported to Estonia for commercial purposes.

An excise duty return is not submitted if no tax liability arises on the receipt of alcohol or if the alcohol received is exempt from excise duty (for example, fully denatured alcohol if its composition corresponds to the formula published in Commission Regulation (EC) No 3199/93).

If excise duty has been paid on the alcohol received in Estonia and this is confirmed by the report of receipt sent via EMCS, the consignor can claim the excise duty back.

Special cases of dispatching excise goods to Estonia (SADHES – LRM pre-notification and delivery note):

1. distance sales – in the case of distance sales, registration as a certified consignee/consignor of excise goods is not required in the European Union. More information about distance sales can be found on the ETCB's website.

2. small wine producers (grape wine) – under Article 48 of the Council Directive 2020/262, they may dispatch their products without drawing up a delivery note in EMCS. In this case, they submit an LRM delivery note in SADHES.

3. an LRM delivery note must also be provided in SADHES if you want to bring flavourings from other Member States to Estonia, but the flavourings are not treated as excise goods in the Member State of dispatch. Therefore, certification of persons is also not required. Latvia, for example, is one of such countries.