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# Alcohol, Tobacco, Fuel and Electricity Excise Duty Act[1]

[RT I 2007, 45, 319 - entry into force 01.01.2008]

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Entry into force 01.04.2003

## Part 1
## GENERAL INFORMATION

## Chapter 1
## GENERAL PROVISIONS

### Subchapter 1
### General Definitions

#### § 1. Object of tax

(1) Pursuant to this Act, excise duty is imposed on alcohol, tobacco products, fuel and electricity (hereinafter together referred to as *excise goods*).
[RT I 2007, 45, 319 – entry into force 01.01.2008]

(2) The commodity codes for alcohol, fuel and electricity referred to in this Act are based on the Combined Nomenclature (hereinafter referred to as the CN) established by Commission Implementing Regulation (EU) 2018/1602 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJL 273, 31.10.2018, pp. 1-960) as at 1 January 2019.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

#### § 1[1]. Territory and state

(1) For the purposes of this Act, the territory of the European Union (hereinafter *EU territory*) means the territory of any Member State of the European Union in which the EU treaties are applied in accordance with Articles 349 and 355 of the Treaty on the Functioning of the European Union, except third territories.

(2) For the purposes of this Act, “Member State” means a state or territory located within the EU territory.

(2[1]) For the purposes of this Act, third territories are the territories specified in subsections 2 and 3 of Article 4 of Council Directive (EU) 2020/262, laying down the general arrangements for excise duty (recast) (OJ L 58, 27.02.2020, pp. 4−42).

(3) For the purposes of this Act, a state outside the European Union (hereinafter *third country*) means a state or territory in which the EU treaties are not applied, and third territories.

(4) For the purposes of this Act, a Member State of destination is a Member state where excise goods are delivered or where they are used.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023

#### § 2. Excise warehouse

For the purposes of this Act, “excise warehouse” means premises where an excise warehousekeeper has the right to produce, store, receive and dispatch excise goods under an excise suspension arrangement pursuant to the procedure provided for in this Act.

#### § 3. Excise warehousekeeper

For the purposes of this Act, “excise warehousekeeper” means a person authorised to produce, store and receive excise goods in an excise warehouse and to dispatch excise goods from the excise warehouse.

#### § 4. Excise suspension arrangement

[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
For the purposes of this Act, “excise suspension arrangement” means the suspension of an excise tax liability upon the production, storage, dispatch and transportation of excise goods with the customs status of the Union in accordance with the rules provided in this Act.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

#### § 4[1]. Release for consumption of excise goods

For the purposes of this Act, “release for consumption of excise goods” means:
1) exit of excise goods, including illegal exit, from excise suspension arrangement;
2) possession or storage, including illegal storage and possession, of excise goods exempt from excise duty, with the exception of

excise goods with the non-Union customs status, not placed under the excise suspension arrangement;
3) production of excise goods, including illegal production, no placed under the excise suspension arrangement;
4) import of excise goods, except where the excise goods are subject to an excise suspension arrangement immediately after import,ship or illegal import of excise goods, unless the customs debt has been discharged in accordance with clauses f, g or k of subsection 1 of Article 124 of Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJL L 269, 10.10.2013, pp. 1−101) (hereinafter the Customs Code).
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 4[2]. Registered consignee

(1) For the purposes of this Act, “registered consignee” means a person who, pursuant to § 40 of this Act, has been granted the right to receive excise goods transported from another Member State under an excise suspension arrangement for commercial purposes.

(2) Registered consignees do not have the right to store or dispatch excise goods under an excise suspension arrangement.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

### § 4[3]. Registered consignor

(1) For the purposes of this Act, “registered consignor” means a person who, pursuant to § 40[1] of this Act, has been granted the right to dispatch, for commercial purposes, excise goods under an excise suspension arrangement after importation thereof.

(2) Registered consignors do not have the right to store excise goods under an excise suspension arrangement.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

### § 4[4]. Certified consignee

For the purposes of this Act, “certified consignee” means a person who is registered in a Member State of destination as the recipient of the excise goods released for consumption in another member State and transported to the Member State of destination for commercial purposes.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 4[5]. Certified consignor

For the purposes of this Act, “certified consignor” means a person who is registered in a Member State of dispatch as the dispatcher of the excise goods released for consumption there to another the Member State for commercial purposes.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 5. Storage of excise goods

For the purposes of this Act, “storage of excise goods” means the holding of excise goods in the possession of a person or body.

### § 6. Dispatch of excise goods from excise warehouse

For the purposes of this Act, the transportation of excise goods outside an excise warehouse is deemed to be dispatch of excise goods from an excise warehouse.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

### § 7. Receipt of excise goods

Excise goods are deemed to have been received when a delivery note specified in § 45 of this Act has been signed by the consignee indicated thereon or when the tax authority has been informed of receipt of excise goods pursuant to the procedure provided for in § 45 of this Act. Imported excise goods are deemed to have been received by the importer when the customs declaration for the release of the excise goods for free circulation has been accepted. Imported excise goods are deemed to have been received by an excise warehousekeeper, who is not an importer, at the moment of acceptance of the customs declaration for the release of the excise goods for free circulation if the delivery note concerning dispatch of the excise goods under an excise suspension arrangement has been submitted to the tax authority together with the customs declaration.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 8. Transfer of excise goods

For the purposes of this Act, “transfer of excise goods” means the sale, exchange or transfer without charge of excise goods or the provision of excise goods by an employer to an employee or to a member of a management or controlling body.

### § 9. Importer of excise goods

For the purposes of this Act, “importer of excise goods” means a person by whom or on whose behalf excise goods are declared for the customs procedure of release for free circulation within the meaning of the Customs Code.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

### § 10. Import of excise goods

(1) For the purposes of this Act, “import of excise goods” means the release of excise goods for free circulation according to Article 201 of the Customs Code.

(2) For the purposes of this Act, the transportation of excise goods to Estonia from third territories is also deemed to be the import of excise goods.

(3) The transportation of excise goods to Estonian from the territories specified in Article 5 of Council Directive 2020/262/EU is not deemed to be import of excise goods.

(4) Upon import of excise goods to Estonia from the territories specified in subsection 2 of Article 4 of Council Directive 2020/262/EU the requirements for importing into the customs territory of the Union provided in the customs legislation are applied.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 10[1]. Illegal import of excise goods

For the purposes of this Act, illegal import of excise goods is the import of such excise goods into the customs territory of the Union, which are not allowed for free circulation in accordance with Article 201 of the Customs Code, and for which a customs debt has arisen on the basis of subsection 1 of Article 79 of the Customs Code, or for which it would have arisen if the goods had been subject to a customs duty.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 11. Export of excise goods

(1) For the purposes of this Act, "export of excise goods" means the application of the export customs procedure to excise goods for the purpose of the Customs Code.

(2) The transportation of excise goods from Estonia to third territories is also deemed to be the export of excise goods.

(3) The transportation of excise goods from Estonia to the territories specified in Article 5 of Council Directive (EU) 2020/262 is not deemed to be the export of excise goods.

(4) Upon transporting excise goods from Estonia to the territories specified in subsection 2 of Article 4 of Council Directive (EU) 2020/262, the requirements for leaving the territory of the Union provided in the customs legislation are applied.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 11[1]. Revenue stamp

For the purposes of this Act, "revenue stamp" means a special marking in conformity with special security requirements which is affixed to excise goods or the sales packaging thereof and which certifies that excise duty has been paid.
[RT I 2005, 68, 527 – entry into force 01.07.2006]

## Subchapter 2
## Definitions Relating to Alcohol

### § 12. Alcohol

(1) For the purposes of this Act, "alcohol" means beer, wine, fermented beverages, intermediate products and other alcohol specified in subsection 6 of this section.

(2) For the purposes of this Act, "beer" means products with an ethanol content exceeding 0.5 per cent by volume and for which the first four digits of the CN are 2203, and products which are a mixture of beer and one or more non-alcoholic drinks and for which the first four digits of the CN are 2206.

(3) For the purposes of this Act, "wine" means the following products manufactured from grapes:
1) a product entirely of fermented origin with an ethanol content exceeding 1.2 per cent by volume but not exceeding 15 per cent by volume (inclusive), for which the first four digits of the CN are 2204 or 2205 (except sparkling wine);
2) a product entirely of fermented origin manufactured without any enrichment, with an ethanol content exceeding 15 per cent by volume but not exceeding 18 per cent by volume (inclusive), for which the first four digits of the CN are 2204 or 2205 (except sparkling wine);
[RT I 2008, 49, 272 – entry into force 01.01.2009]
3) sparkling wine entirely of fermented origin with an ethanol content exceeding 1.2 per cent by volume but not exceeding 15 per cent by volume (inclusive) for which the first four digits of the CN are 2205 or for which the first six digits of the CN are 2204 10 or the eight digits of the CN are 2204 21 06-2204 21 09 or 2204 29 10.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(4) For the purposes of this Act, "fermented beverage" means:
1) a product other than beer or wine, with an ethanol content exceeding 1.2 per cent by volume but not exceeding 10 per cent by volume (inclusive), for which the first four digits of the CN are 2204, 2205 or 2206;
2) a product other than beer or wine, entirely of fermented origin, with an ethanol content exceeding 10 per cent by volume but not exceeding 15 per cent by volume (inclusive), for which the first four digits of the CN are 2204, 2205 or 2206;
3) a sparkling product other than beer or wine, with an ethanol content exceeding 1.2 per cent by volume but not exceeding 13 per cent by volume (inclusive), or a sparkling product other than beer or wine, entirely of fermented origin, with an ethanol content exceeding 13 per cent by volume but not exceeding 15 per cent by volume (inclusive), for which the first four digits of the CN are 2205 or for which the first six digits of the CN are 2204 10 or for which the eight digits of the CN are 2204 21 06-2204 29 10, 2206 00 31 or 2206 00 39.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(5) For the purposes of this Act, "intermediate product" means a product with an ethanol content exceeding 1.2 per cent by volume but not exceeding 22 per cent by volume (inclusive), for which the first four digits of the CN are 2204, 2205 or 2206 and which is not specified in subsections 2–4 of this section.

(6) For the purposes of this Act, "other alcohol" means a product with an ethanol content:
1) exceeding 1.2 per cent by volume and for which the first four digits of the CN are 2207 or 2208;
2) exceeding 22 per cent by volume and for which the first four digits of the CN are 2204, 2205 or 2206;
3) exceeding 1.2 per cent by volume and which is food within the meaning of the Food Act and contains a product specified in clause 1 or 2 of this subsection but for which the first four digits of the CN are not specified in those clauses.

(7) For the purposes of this Act, “spirit” means a product which is classified as other alcohol pursuant to the provisions of subsection 6 of this section and is obtained by synthesis or by the distillation or rectification of fermented mash.

(8) Fermented beverage for which the eight digits of the CN are 2206 00 31 or 2206 00 39, and wine or a fermented beverage is deemed to be sparkling if its pressure due to carbon dioxide is 0.3 megapascals or more when measured at a temperature of 20°C or if it is contained in a bottle with a ‘mushroom stopper’ held in place by any fastening.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

**§ 13. Denatured alcohol**

[RT I 2008, 49, 272 – entry into force 01.01.2009]

(1) Alcohol is deemed to be completely denatured if it is denatured pursuant to Commission Regulation (EC) No 3199/93 on the mutual recognition of procedures for the complete denaturing of alcohol for the purposes of exemption from excise duty (OJ L 288, 23.11.1993, p 12–15).
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(1$^{1}$) In addition to the provisions of subsection 1 of this section, alcohol is deemed to be completely denatured if it is denatured by an agent included in the list of agents completely denaturing alcohol which is established on the basis of subsection 4 of this section. The transport between Member States of completely denatured alcohol on the basis of this subsection shall be applied the principles established for transport of partially denatured alcohol.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(2) [Repealed – RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(3) Alcohol is deemed to be partially denatured if it is denatured differently from the provisions of subsection 1 of this section and the denaturing agent and its content in alcohol meets the requirements established by a regulation of the minister in charge of the policy sector.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(4) The list of agents partly and, in the case specified in subsection 1$^{1}$ of this section, completely denaturing alcohol and their content in alcohol shall be established by a regulation of the minister in charge of the policy sector.
[RT I, 27.06.2018, 2 – entry into force 01.07.2018]

**§ 14. Ester-aldehyde fraction**

For the purposes of this Act, “ester-aldehyde fraction” means a liquid which contains all of the following substances in at least the quantities specified below per litre of 100 per cent ethanol (hereinafter *ethanol*):
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]
1) 500 mg acetaldehydes;
2) 500 mg ethyl acetate;
3) 1.5 per cent methanol by volume;
4) 20 mg of fusel oil.

## Subchapter 3
## Definitions Relating to Tobacco

**§ 15. Tobacco**

For the purposes of this Act, “tobacco” means a plant from the genus *Nicotiana*.

**§ 16. Tobacco product**

(1) For the purposes of this Act, “tobacco product” means a cigar, a cigarillo, a cigarette, smoking tobacco or alternative tobacco product.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(2) For the purposes of this Act, the following are deemed to be cigars or cigarillos provided they can be and, given their properties and normal consumer expectations, are exclusively intended to be smoked as they are:
1) rolls of tobacco with an outer wrapper of natural tobacco, and
2) rolls of tobacco with a threshed blend filler and with an outer wrapper of the normal colour of a cigar, of reconstituted tobacco, covering the product in full, including, where appropriate, the filter but not, in the case of tipped cigars, the tip, where the unit weight, not including filter or mouthpiece, is not less than 2.3 g and not more than 10 g, and the circumference over at least one third of the length is not less than 34 mm.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(3) For the purposes of this Act, “cigarette” means a roll of fine-cut tobacco capable of being smoked as it is and enclosed in paper. The following are also deemed to be cigarettes:
1) rolls of tobacco capable of being smoked as they are and which are not cigars or cigarillos within the meaning of subsection 2 of this section,

1$^{1}$) [Repealed – RT I, 23.12.2019, 1 – entry into force 01.01.2020]
2) rolls of tobacco which, by simple non-industrial handling, are inserted into paper tubes, or
3) rolls of tobacco which, by simple non-industrial handling, are wrapped in paper.

(3$^{1}$) A cigarette referred to in subsection 3 of this section shall, for excise duty purposes, be considered as two cigarettes where, excluding filter or mouthpiece, it is longer than 8 cm but not longer than 11 cm. A cigarette shall be considered as three cigarettes where, excluding filter or mouthpiece, it is longer than 11 cm but not longer than 14 cm. Each following part of a cigarette up to 3 cm

shall be considered as separate cigarette for excise duty purposes.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(4) For the purposes of this Act, “smoking tobacco” means:
1) tobacco which has been cut or otherwise split, twisted or pressed into blocks and is capable of being smoked without further processing;

2) tobacco refuse put up for retail sale which does not fall under products specified in subsections 2, 3 and $3^1$ of this section and which can be smoked. For the purpose of this section, “tobacco refuse” shall be deemed to be remnants of tobacco leaves and by-products obtained from tobacco processing or the manufacture of tobacco products.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]
3) processed or unprocessed tobacco put up for retail sale, which is capable of being smoked. Tobacco, except for the growing plant, and tobacco refuse shall be deemed to be put up for retail sale if these are stored outside of an excise warehouse;
[RT I, 12.03.2015, 7 – entry into force 01.05.2015]
4) [Repealed – RT I, 23.12.2019, 1 – entry into force 01.01.2020]

($4^1$) Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of less than 1.5 millimetres shall be deemed to be smoking tobacco for the rolling of cigarettes. Smoking tobacco in which more than 25% by weight of the tobacco particles have a cut width of more than 1.5 millimetres and which is sold for the rolling of cigarettes shall also be deemed to be smoking tobacco for the rolling of cigarettes.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

($4^2$) A tobacco product containing tobacco or another plant, which is intended for consumption as a tobacco product by heating, shall be applied the provisions in this Act concerning smoking tobacco if the product cannot be treated as a cigarette pursuant to subsection 3 of this section.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(5) [Repealed – RT I, 12.03.2015, 7 – entry into force 01.05.2015]

(6) Products consisting in whole or in part of substances other than tobacco but otherwise conforming to the provisions of subsection 3 or 4 of this section shall be treated as cigarettes or smoking tobacco, respectively.

(7) Products which consist in part of substances other than tobacco but otherwise fulfil the criteria set out in subsection 2 of this section shall be treated as cigars and cigarillos.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(8) For the purposes of this Act, “alternative tobacco product” means a product with or without nicotine yield different from the items specified in subsections 2–7 of this section, which is used or intended for use similarly or for similar purposes with tobacco products, including:
1) tobacco liquid, which is flavoured or not flavoured, with or without nicotine yield and which is used in a device intended for consumption of an alternative tobacco product or addition to tobacco or its substitute;
2) solid tobacco substitute, which is with or without nicotine yield, flavoured or not flavoured and which is intended for use similarly or for similar purposes with tobacco products.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 17. Revenue stamp

[Repealed – RT I 2005, 68, 527 – entry into force 01.07.2006]

### § 18. Maximum retail price of cigarettes, cigars and cigarillos

[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
“Maximum retail price of cigarettes, cigars and cigarillos” means the price which is printed on a revenue stamp affixed to their sales packaging and which contains excise duty and value added tax.
[RT I, 19.05.2020, 1 – entry into force 29.05.2020]

## Subchapter 4
## Definitions Relating to Fuel and Electricity

**[RT I 2007, 45, 319 - entry into force 01.01.2008]**

### § 19. Fuel and electricity

[RT I 2007, 45, 319 – entry into force 01.01.2008]

(1) For the purposes of this Act, “fuel” means unleaded petrol, leaded petrol, aviation spirit, kerosene, diesel fuel, diesel fuel for specific purposes, light heating oil, heavy fuel oil, shale-derived fuel oil, motor liquid petroleum gas and motor natural gas (hereinafter together *motor fuel* and *fuel oil*), coal, lignite, coke and oil shale (hereinafter together *solid fuel*), liquid petroleum gas, natural gas and specialty and unconventional fuel-like mineral oil. For the purposes of this Act, liquid combustible substances other than motor fuel, fuel oil or specialty and unconventional fuel-like mineral oil (hereinafter *liquid combustible substances*) and biofuel which are used, offered for sale or sold as motor fuel or fuel oil, or additives to motor fuel or fuel oil are also deemed to be fuel. The Tax and Customs Board may, for the purposes of this Act, deem to be liquid combustible substances any chemicals, which have similar characteristics to motor fuel and which in pure form or mixed with unleaded petrol, leaded petrol or diesel fuel are used as motor fuel. Fuel specified in clause $2^2$ of subsection 14 of this section is deemed to be fuel upon its use or transfer for use as motor fuel or fuel oil, or additive to motor fuel or fuel oil.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

($1^1$) The eight digits of the CN code for electricity are 2716 00 00.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

(2) For the purposes of this Act, “unleaded petrol” means fuel with a lead content not exceeding 0.013 g/l (inclusive), for which the eight digits of the CN code are 2710 12 41, 2710 12 45 or 2710 12 49.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(3) For the purposes of this Act, “leaded petrol” means fuel with a lead content exceeding 0.013 g/l, for which the eight digits of the CN code are 2710 12 50.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(4) For the purposes of this Act, “aviation spirit” means fuel for which the eight digits of the CN code are 2710 12 31 or 2710 12 70.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(5) For the purposes of this Act, “kerosene” means fuel for which the eight digits of the CN code are 2710 19 21 or 2710 19 25.

(6) For the purposes of this Act, “diesel fuel” means fuel for which the eight digits of the CN code are 2710 19 29, 2710 19 43, 2710 19 46, 2710 19 47, 2710 20 11, 2710 20 15 or 2710 20 17.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(7) For the purposes of this Act, “diesel fuel for specific purposes” means fuel marked with a fiscal marker pursuant to the procedure provided for in the Act on the Fiscal Marking of Liquid Fuel and for which the eight digits of the CN code are 2710 19 29, 2710 19 43, 2710 19 46, 2710 19 47, 2710 20 11, 2710 20 15 or 2710 20 17.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(8) For the purposes of this Act, “light fuel oil” means fuel for which the eight digits of the CN code are 2710 19 47, 2710 19 48, 2710 20 17 or 2710 20 19.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(9) For the purposes of this Act, “heavy fuel oil” means fuel for which the eight digits of the CN code are 2707 99 99, 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 or 2710 20 39.
[RT I, 03.06.2020, 1 – entry into force 13.06.2020]

(10) For the purposes of this Act, “shale-derived fuel oil” means fuel produced from oil shale or from oil shale and tire chips. The eight digits of the CN code for shale-derived fuel oil are 2707 99 99, 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 or 2710 20 39. In the production of shale-derived fuel oil produced from oil shale and tire chips, the percentage of oil obtained from tire chips may be up to 30 per cent of the weight of shale-derived oil in the final product.
[RT I, 03.06.2020, 1 – entry into force 13.06.2020]

($10^1$) For the purposes of this Act, “motor liquid petroleum gas” means fuel for which the eight digits of the CN code are 2711 12 11 – 2711 19 00 and which is used as motor fuel, including in stationary engines.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(11) For the purposes of this Act, “liquid petroleum gas” means fuel used as heating fuel, for which the eight digits of the CN code are 2711 12 11 – 2711 19 00.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

($11^1$) For the purposes of this Act, “natural gas” means gaseous fuel used as heating fuel for which the eight digits of the CN code are 2711 21 00.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

($11^2$) For the purposes of this Act, “motor natural gas” means fuel for which the eight digits of the CN code are 2711 11 00 or 2711 21 00 and which is used as motor fuel, including in stationary engines.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(12) [Repealed – RT I 2004, 84, 569 – entry into force 01.01.2005]

(13) [Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

(14) For the purposes of this Act, biofuel means fuel:
1) for which the first four digits of the CN code are 1507–1518;
2) which is produced from biomass, for which the eight digits of the CN code are 3824 84 00, 3824 85 00, 3824 86 00, 3824 87 00, 3824 88 00, 3824 91 00, 3824 99 55, 3824 99 80, 3824 99 85, 3824 99 86, 3824 99 92, 3824 99 93, 3824 99 96, 3826 00 10 or 3826 00 90. The biodegradable fraction of products from agriculture, including vegetal and animal substances, products, waste and residues from forestry and the biodegradable fraction of industrial and municipal waste is deemed to be biomass;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

$2^1$) for which the eight digits of the CN code are 2711 29 00, excluding fuel specified in clause $2^2$ of this subsection;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

$2^2$) the consumption of which has been proved by the use of a certificate of origin for biomethane within the meaning of § $32^7$ of the Energy Actor Organisation Act;
[RT I, 18.05.2022, 1 – entry into force 28.05.2022]
3) for which the eight digits of the CN code are 2207 20 00 or 2905 11 00 and which are not of synthetic origin.
4) [Repealed – RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(15) For the purposes of this Act, coal, lignite, coke and oil shale are solid fuels used for heating purposes, for which the first four digits of the CN code are 2701, 2702 or 2704 or for which the eight digits of the CN code are 2714 10 00.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

**§ 20. Specialty and unconventional fuel-like mineral oil**

For the purposes of this Act, “specialty and unconventional fuel-like mineral oil” means a product for which:
1) the first four digits of the CN are 2901 and which is not gaseous at atmospheric pressure and a temperature of 15°C;

2) the first six digits are 2707 10, 2707 20, 2707 30 or 2707 50;
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]
3) the eight digits of the CN are 2710 12 11–2710 12 25, 2710 12 90, 2710 19 11, 2710 19 15, 2710 19 31, 2710 19 35, 2710 19 51, 2710 19 55, 2710 20 90, 2902 20 00, 2902 30 00 or 2902 41 00–2902 44 00, and also a product, for which the first four digits of the CN are 3811, excluding a product for which the eight digits of the CN are 3811 21 00 or 3811 29 00.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

### § 20[1]. Standard fuel tank and special container

(1) For the purposes of this Act, “standard fuel tank” means the tank which is permanently fixed to the motor vehicle and its special container by the manufacturer or an authorised representative thereof, and duly fitted gas tank, whose permanent fitting enables fuel to be used both for the purpose of propulsion and, where appropriate, for the operation, during transportation, of refrigeration or other systems.

(2) For the purposes of this Act, “special container” means any container fitted with specially designed apparatus for refrigeration, thermal insulation, oxygenation or other systems.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

### § 20[2]. Electrointensity and electrointensive undertaking

(1) For the purposes of this Act, electrointensity is the percentage of the total cost of electric power consumed or being consumed by enterprises located in Estonia during the period specified in clause 3 of subsection 3 of this section, expressed as a percentage of the value added created or being created by the undertaking during the same period.

(2) For the purposes of this Act the added value is the operating profit of enterprises of an electrointensive undertaking located in Estonia pursuant to scheme 1 or 2 of the income statement presented in Annex 2 to the Accounting Act, which is increased by the staff costs, losses from the sale of fixed assets and cost of impairment of fixed assets and reduced by the gains from the sale of fixed assets. For the purposes of this Act, the estimated value added during the 12 calendar months following the application for a permit for exemption from excise duty on energy shall be deemed to be the forecast of the data specified in the first sentence of this subsection of the enterprises of an electrointensive undertaking located in Estonia.

(3) For the purposes of this Act, an electrointensive undertaking is an undertaking which meets all the following conditions:
1) the main activity of the undertaking pursuant to Annex I to Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, pp. 1–39) is manufacturing (Section C) or information service activities (Division 63 of Section J);
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]
2) the energy management system of the undertaking is in compliance with standard EVS-EN ISO 50001;
3) in one up to four consecutive financial years immediately preceding the application for a permit for exemption from the excise duty on energy, the undertaking had on average of at least 20 per cent of the electrointensity or the undertaking has an estimated electrointensity of at least 20 per cent in the next 12 calendar months;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

(4) the undertaking has no difficulty within the meaning of applying Articles 107 and 108 of Commission Regulation (EU) No 651/2014 on the recognition of certain categories of aid as compatible with the internal market (OJ L 187, 26.06.2014, pp. 1-78);
5) internal accounting rules of the company comply with the requirements of the Accounting Act.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

### § 20[3]. Intensity of gas consumption and gas intensive undertaking

(1) For the purposes of this Act, the intensity of gas consumption is the proportion of the total cost of natural gas consumed or being consumed by enterprises located in Estonia of the undertaking during the period specified in clause 2 of subsection 3 of this section, as a percentage of the value added created or being created by the undertaking during the same period.

(2) For the purposes of this Act, the value added is deemed to be the operating profit of the enterprises located in Estonia a gas intensive undertaking in accordance with the income statement Scheme 1 or 2 presented in Annex 2 to the Accounting Act, which is increased by the staff costs, losses from the sale of fixed assets and cost of impairment of fixed assets and reduced by the gains from the sale of fixed assets. For the purposes of this Act, the estimated value added during 12 calendar months following the application for a permit for exemption from the excise duty on energy shall be deemed to be the forecast of the data specified in the first sentence of this subsection of companies of a gas intensive undertaking located in Estonia.

(3) For the purposes of this Act, a gas intensive undertaking is an undertaking which meets all of the following conditions:
1) the principal activity or ancillary activity of the undertaking is not covered by Section 35 'Electricity, gas, steam and air conditioning supply' of Annex I Division D to Regulation (EC) No 1893/2006 of the European Parliament and of the Council. Production of electricity and heat for the production of products in the principal activity of the undertaking shall not be regarded as an ancillary activity;
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]
2) the undertaking had an average intensity of gas consumption of at least 13 per cent in one up to four consecutive financial years immediately preceding the application for the permit for exemption from excise duty on energy, or the undertaking had an average intensity of gas consumption forecast for the next 12 calendar months of at least 13 per cent;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

3) the undertaking complies with the provisions of clauses 2, 4 and 5 of subsection 3 of § 20[2] of this Act.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

## Chapter 2
## GENERAL PRINCIPLES OF IMPOSITION OF EXCISE DUTY

**§ 21. Production of excise goods**

(1) “Production of alcohol” means the manufacture, processing and bottling of alcohol.

(2) “Production of tobacco products” means the manufacturing and processing of tobacco products and the packing thereof into sales packaging.

(3) “Production of fuel” means the manufacturing and processing of fuel, including:
1) processing of mineral oils and fractions thereof using physical and chemical processes;
2) compounding to each other or to the final product petroleum products for which the first four digits of the CN are different or for which the first four digits of the CN are the same;
3) adding additives or components which make up more than 0.5 per cent of the weight of the final product to the aforementioned products or mixtures thereof.

($3^1$) For the purposes of this Act, “production of electricity” means production of electricity within the meaning of the Electricity Market Act.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

(4) Excise goods may be produced in an excise warehouse. Alcohol may be denatured in an excise warehouse, a customs warehouse and a free zone. Fuel with non-Union customs status may be processed under the inward processing or customs warehousing procedure and in a free zone. Fuel temporarily stored may also be specially marked at the place of temporary storage. Solid fuels, natural gas, motor natural gas, electricity and biofuels, with the exception of biofuels specified in clauses 1–3 of this subsection, shall be produced outside an excise warehouse. Liquid combustible substance is produced outside an excise warehouse if its production does not use as one of the components fuel, the production of which is permitted only in the excise warehouse. The following biofuels must be produced in an excise warehouse if they are produced for use as motor fuel or fuel oil or as an additive to motor fuel or fuel oil:
1) biofuels specified in clause 1 of subsection 14 of § 19 of this Act;
2) biofuels, the eight digits of which in the CN are 3824 99 86, 3824 99 93, 3826 00 10 or 3826 00 90;
3) biofuels for which the eight digits of the CN code are 3824 99 92 or 3824 99 96, with the exception of anti-corrosion mixtures containing amines as active ingredients and inorganic mixed solvents and thinners for varnishes and similar products.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

($4^1$) A shipchandler specified in subsection 3 of § $69^2$ of this Act may process fuel not subject to excise duty outside of an excise warehouse located within the territory of a port with a permanent barrier or on a ship which supplies other ships with fuel if the processed fuel will be used for supplying a ship operated by the armed forced specified in clause $1^1$ of subsection 1 of § 27 or a ship specified in clauses $22^1$ or $22^2$ of subsection 1 of § 27 of this Act.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(5) A person who uses the processed alcohol only in order to manufacture products other than alcohol or a holder of a permit for exemption from excise duty on alcohol may process alcohol, with the exception of denaturing it, outside an excise warehouse if the ethanol content of the alcohol does not increase as a result of the processing.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(6) Beer, wine and fermented beverages produced in a private household shall not be treated as excise goods if they are produced solely for personal use with no commercial purpose.

(7) A holder of a permit for exemption from excise duty on energy may process fuel outside an excise warehouse if he uses fuel for his enterprise for other purposes than motor fuel or heating fuel.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

($7^1$) A person specified in subsection 2 of § $69^{10}$ of this Act (hereinafter *producer of fuel from waste*) is permitted to produce fuel from waste outside an excise warehouse.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(8) The addition of lubricated motor oil (the eight digits of the CN code are 2710 19 81) to fuel used in two-stroke engines is not deemed to be production of fuel within the meaning of this Act.

**§ $21^1$. Transportation from one Member State to another of excise goods released for consumption**

[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(1) Excise goods released for consumption may be dispatched to another Member State for commercial purposes only by a certified consignor. Excise goods released for consumption in another Member State may be received in Estonia for commercial purposes only by a certified consignee. Excise goods released for consumption may be transported for commercial purposes from one Member State to another only between a certified consignor and a certified consignee.

(2) An excise warehousekeeper may act as a certified consignor after they having been registered as a certified consignor in the information system of the tax authority. The excise warehousekeeper or a registered consignee may act as a certified consignee after having been registered as a certified consignee in the information system of the tax authority.

(3) For the purposes of subsection 1 of this section, excise goods are considered to be transported from one Member State to another for commercial purposes in the case excise goods released for consumption in one Member State are transported to a consignee in another Member State, except in the case of distance sales or in the cases specified in clauses 6 and 21 of subsection 1 of § 27 (1) of this Act.

(4) Subsection 1 of this section is not applied to excise goods on board an aircraft or ship traveling between Member States for commercial purposes, where the excise goods are not transferred for taking with them, while the aircraft or ship is located in the territory of the Member State where excise duty has not been paid on these goods.

(5) The transport of excise goods specified in subsection 1 of this section is deemed to have commenced, where the excise goods have been transported from the place notified to the tax authority by the certified consignor, and to have been completed when the certified consignee has accepted the excise goods at the place notified to the tax authority.

(6) The transport of alternative tobacco products for commercial purposes from another Member State to Estonia is deemed to be the transport of excise goods released for consumption. By way of derogation from subsections 1 and 2 of this section, regarding alternative tobacco products released for consumption:
1) the receiver does not need to be a certified consignee in the case the goods are dispatched to another Member State;
2) the dispatcher from another Member State does not need to be a certified consignor, in the case the goods are dispatched to Estonia.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 21$^2$. Taxation of excise goods acquired by distance sale

(1) For the purposes of this Act, “distance sale” means the transportation by an undertaking of excise goods released for consumption in one Member State to a person of another Member State who does not use the excise goods for commercial purposes.

(2) In the case of distance sales of excise goods from another Member State to Estonia, excise duty is paid by the distance seller or the tax representative chosen by them for the purposes of the Taxation Act. For the purposes of this Act, a distance seller is an undertaking, which dispatches excise goods to their destination or which transports excise goods to their destination, where the consignor is unknown. The distance seller has undertaken the obligation to pay the excise duty where a security has been submitted to the tax authority in accordance with § 44$^2$ of this Act. In the case that the distance seller has not undertaken the obligation to pay the excise duty and has not chosen a tax representative to perform this obligation, the excise duty is paid by the recipient of the goods.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(2$^1$) The recipient of excise goods purchased through distance sale is required to ask the distance seller and the tax authority information about the arrangements for payment of excise duty to find out the person that is subject to perform the obligation to pay the excise duty.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(3) If the payer of excise duty is unable to prove that an unjustified loss of excise goods occurred in another Member State, a person who is liable for payment of excise duty pays excise duty on the unjustified loss of excise goods which occurred upon the distance sale of the excise goods, taking account of the provisions of subsection 4 of § 30 of this Act.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 22. Payer of excise duty

(1) The following shall pay excise duty:
1) excise warehousekeepers;
2) debtors within the meaning of the Customs Code;
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]
3) persons and bodies who transfer abandoned excise goods or keep such goods in their possession in order to use them for purposes other than those specified in clause 3 or 4 of susbection 1 of § 27 of this Act;
[RT I 2007, 74, 452 – entry into force 01.01.2008]
4) a person, including a person of another Member State, who has violated the requirements provided for in this Act for the production, revenue stamping, storage, dispatch, transport, possession, receipt or transfer of excise goods, which results in the obligation to pay excise duty;
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]
5) holders of a permit for exemption from excise duty;
6) persons whose excise warehouse activity licence has been revoked;
7) handlers of liquid combustible substances, producers of heat from solid fuel, handlers of biofuels, consumers of liquid petroleum gas specified in subsection 5$^4$ of § 24 of this Act and producers of fuel from waste, who are not excise warehousekeepers;
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

7$^1$) tax representatives, distance sellers or recipients of excise goods upon distance sale;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

7$^2$) registered consignees and certified consignees;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

7$^3$) persons whose activity licences of a registered consignee have been revoked;

7$^4$) network operators who use natural gas as heating fuel or motor natural gas or transfer natural gas or motor natural gas to consumers (hereinafter *natural gas network operators*), natural gas-fired cogeneration producers, consumers of natural gas acquired from outside the network and handlers of motor natural gas acquired from outside the network (hereinafter all four together referred to as *payers of excise duty on natural gas*);
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

7$^5$) network operators who consume electricity or transmit electricity to consumers (hereinafter *electricity network operators*), consumers of self-produced electricity and consumers of electricity transmitted through a direct line (hereinafter all three together referred to as *payers of excise duty on electricity*);
[RT I 2007, 45, 319 – entry into force 01.01.2008]
8) other persons for whom the obligation to pay excise duty arises.

(2) The person, including a person of another Member State, securing payment of excise duty is responsible for the payment of excise duty upon transportation of excise goods until the moment when the consignee of the excise goods receives the excise goods or until the moment when the tax authority of Estonia or another Member State confirms the export or the excise goods to a third country. In

the absence of a security, the person who dispatched the goods without providing a security or, if the consignor of the goods cannot be ascertained, the person who possesses the excise goods is responsible for the payment of excise duty.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

### § 22[1]. Conduct of and payment for expert assessment and analysis

If there is reason to believe that the information submitted by a payer of excise duty is incorrect, the tax authority may order expert assessment or analysis of the information or goods from an independent laboratory accredited in the given field of activity. The payer of excise duty shall pay for the expert assessment or analysis if, according to the results of the assessment or analysis, the payer of excise duty has submitted incorrect information. The provisions of the Taxation Act concerning claims for the reimbursement of costs relating to expert assessments apply to the submission of claims for the reimbursement of costs relating to an expert assessment or analysis.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

### § 23. Tax authority

The tax authority for excise duty is the Tax and Customs Board.
[RT I 2003, 88, 591 – entry into force 01.01.2004]

### § 24. Creation of tax liability

(1) A tax liability arises upon release for consumption of excise goods or on the day that they arrive in Estonia from another Member State outside of the excise suspension arrangement, unless otherwise provided in this Act.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(2) When a tax liability arises, the payer of excise duty is required to calculate the amount of excise duty to be paid and to pay that amount by the due date provided for in § 25 of this Act.

(3) A tax liability arises for an excise warehousekeeper:
1) on excise goods under an excise suspension arrangement upon their dispatch without an excise suspension arrangement;
[RT I 2010, 8, 36 – entry into force 01.04.2010]

1[1]) in the case of dispatch of motor liquid petroleum gas on which excise duty has not been paid to service stations, upon receipt thereof by the service stations, and in the case of dispatch of liquid petroleum gas on which excise duty has not been paid, upon receipt thereof by a person other than an excise warehousekeeper;
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]
2) upon the dispatch of excise goods under an excise suspension arrangement if, fifteen days after the date of dispatch of the excise goods, the delivery note bearing confirmation from the consignee concerning the receipt of the excise goods pursuant to the procedure provided for in the ruling established on the basis of subsection 14 of § 45 of this Act is not with the excise warehousekeeper or if, seven days after the date of dispatch of the excise goods, the confirmation by the tax authority of the export or the excise goods to a third country is not with the excise warehousekeeper or if the notation of the tax authority concerning the export of the goods to a third country is revoked;
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]
2[1]) upon the dispatch of excise goods under an excise suspension arrangement into another Member State or through another Member State into a third country if the confirmation concerning transportation of the excise goods to a third country is revoked or if the excise warehousekeeper has not received, within four calendar months as of dispatch of the excise goods, confirmation of the tax authority concerning the transportation of excise goods for the purposes of subsection 12 of § 45 of this Act, notice of the tax authority concerning the commission of a violation with excise goods in another Member State or confirmation from the consignee indicated on the delivery note concerning the receipt of the excise goods;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]
3) on an unjustified loss of excise goods on which excise duty has not been paid upon the occurrence thereof or, if the time of occurrence of the loss cannot be ascertained, upon the discovery thereof;
4) upon the use in the excise warehouse of excise goods on which excise duty has not been paid for a purpose to which an excise suspension arrangement or an exemption from excise duty does not apply;
5) on revenue stamps issued to the warehousekeeper, on the ninety-first day after the date of receipt thereof from the Tax and Customs Board, if the revenue stamps which have not been exported or taken to another Member State are not affixed to excise goods or the sales packaging thereof or if revenue stamps which are exported or transported to another Member State are not brought back into Estonia affixed to excise goods or the sales packaging thereof and have not been returned to the Tax and Customs Board or destroyed in the presence of a representative of the Tax and Customs Board;
6) on excise goods under an excise suspension arrangement upon receipt of the excise goods outside an excise warehouse, except at a place where the excise warehousekeeper who received the goods transfers the goods to a person who has the right, on the basis of a permit for exemption from excise duty, to receive the goods on which excise duty has not been paid.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

(3[1]) An excise warehousekeeper shall deduct from the amount of excise duty which has arisen during the period of taxation the amount of excise duty calculated on excise goods sold by the warehousekeeper for export from the point of sales located in the area of an international airport designated exclusively for traveller transport during the same period of taxation.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(4) A tax liability arises for a person who is liable for payment of excise duty on excise goods transported under an excise suspension arrangement on the unjustified loss of excise goods which occurs in the course of transportation of the goods under an excise suspension arrangement upon the occurrence thereof or, if the time of occurrence of the unjustified loss cannot be ascertained, upon the discovery thereof.

(5) A tax liability arises for handlers and users of liquid combustible substances on which excise duty has not been paid, including excise warehouse keepers handling liquid combustible substances (hereinafter *handler of liquid combustible substances*), handlers of

biofuels produced outside an excise warehouse and handlers of motor natural gas acquired from outside the network (hereinafter *handler of motor natural gas*) specified in subsection 4 of § 21 of this Act, on the earliest of the moments when one of the following acts is performed:
1) transfer of liquid combustible substances, biofuel or motor natural gas as motor fuel or additives thereof or transport of the specified fuels to service stations;
2) commencement of use of liquid combustible substances, biofuel or motor natural gas as motor fuel or additives thereof;
3) commencement of use of liquid combustible substances or biofuel as heating fuel, transfer thereof or transport of the specified fuels to the places of business of producers of heat to be used as heating fuel;
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(5$^{1}$) A tax liability arises for handlers of liquid combustible substances in the case specified in the third sentence of subsection 1 of § 19 of this Act according to the characteristics of the liquid combustible substances at the rate of excise duty either on petrol or diesel fuel, except if a handler of liquid combustible substances proves in a manner which satisfies the Tax and Customs Board the use of liquid combustible substances for purposes other than as motor fuel. If a handler of liquid combustible substances offers liquid combustible substances for sale as motor fuel or additives thereof or has transported these to a service station or commenced their use as motor fuel or additives thereof, the characteristics of liquid combustible substances are no longer assessed, but the tax liability arises at the excise duty rate applicable to diesel fuel without an opportunity to prove the use for other purposes. If liquid combustible substances are used for purposes other than as motor fuel, the consumption site shall have the necessary equipment and personnel.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(5$^{2}$) A tax liability at the excise duty rate applicable to diesel fuel arises for persons who handle heavy fuel oil specified in subsection 8$^{1}$ of § 66 or shale-derived fuel oil specified in subsection 9$^{1}$ of § 66 of this Act on the earliest of the moments when one of the following acts is performed:
1) transfer of the specified fuel as motor fuel or additives thereof;
2) transport of the specified fuel to service stations or bunkering locations;
3) commencement of use of the specified fuel as motor fuel or additives thereof.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(5$^{3}$) If excise duty has been previously paid on the heavy fuel oil or shale-derived fuel oil specified in subsection 5$^{2}$ of this section, the tax liability shall be calculated by deducting the previously paid amount of excise duty from the amount of the excise duty calculated according to the excise duty rate applicable to diesel fuel, which is effective on the day the liability arises. When accounting the amount of excise duty, the payer of excise duty shall transform the quantity of heavy fuel oil or shale-derived fuel oil specified in this subsection from kilograms to litres according to the arrangements provided for in subsection 21 of § 66 of this Act, taking into account the density of heavy fuel oil or shale-derived fuel oil.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(5$^{4}$) A tax liability for consumers of liquid petroleum gas who commence the use of liquid petroleum gas released for consumption and subject to excise duty as motor fuel arises on motor liquid petroleum gas on the day of commencing the use thereof or, if the day of commencing the use cannot be ascertained, on the day of discovery thereof. The tax liability shall be calculated by deducting the previously paid amount of excise duty from the amount of the excise duty calculated according to the excise duty rate applicable to motor liquid petroleum gas, which is effective on the day the liability arises.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(5$^{5}$) A tax liability for persons who commence the use of diesel fuel for specific purposes released for consumption and subject to excise duty for purposes not specified in the Act on the Fiscal Marking of Liquid Fuel arises on the day of commencing the use thereof or, if the day of commencing the use cannot be ascertained, on the day of discovery thereof. The tax liability shall be calculated by deducting the previously paid amount of excise duty from the amount of the excise duty calculated according to the excise duty rate applicable to diesel fuel, which is effective on the day the liability arises.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(6) A tax liability also arises for a person specified in subsection 5–5$^{2}$ of this section on the date of the occurrence of an unjustified loss of biofuel, heavy fuel oil, shale-derived fuel oil or liquid combustible substances on which excise duty has not been paid or, if the date of the loss cannot be ascertained, on the date of discovery of the loss. The unjustified loss of heavy fuel oil or shale-derived fuel oil in the possession of a person specified in subsection 5$^{2}$ of this section shall bear excise duty at the rate applicable to diesel fuel.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(6$^{1}$) A tax liability arises for a producer of heat from solid fuel on which excise duty has not been paid upon commencement of use of solid fuel for the production of heat.

(6$^{2}$) The natural gas network operator shall be subject to tax liability upon commencement of use of natural gas for the production of heat and the transmission of natural gas to such a consumer who is neither a network operator nor a natural gas-fired cogeneration producer. The natural gas-fired cogeneration producer and the consumers of natural gas acquired from outside the network shall be subject to the tax liability upon commencement of use of natural gas for the production of heat. The natural gas network operator and a natural gas-fired cogeneration producer shall be subject to tax liability on the commencement of use of liquid combustible substances or transfer of transfer of motor natural gas to a person other than the network operator. A natural gas network operator, a natural gas-fired cogeneration producer and the consumer of natural gas acquired from outside the network shall not account for the amount of fuel specified in clause 2$^{2}$ of subsection 14 of § 19 of this Act, which is itself used, as a tax liability for natural gas and motor natural gas. The natural gas network operator and a natural gas-fired cogeneration producer do not account for the amount of fuel specified in clause 2$^{2}$ of subsection 14 of § 19 of this Act transferred to the customer for natural gas and motor natural gas, for which the natural gas network operator or a natural gas-fired cogeneration producer receives a confirmation from the system manager regarding certificates of origin used at the latest by the tenth of the calendar month following the period of taxation.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

($6^3$) A tax liability arises for an electricity network operator upon commencement of use of electricity for consumption and transmission of electricity to a consumer who is not a network operator. A tax liability arises for a consumer of self-produced electricity and a consumer of electricity transmitted through a direct line upon commencement of use of electricity for consumption which in case of a consumer of self-produced electricity means also transmission of electricity to another consumer who is not a network operator. A tax liability does not arise for an electric power producer connected to equipment and electricity system with the total net capacity of up to 100 kW, who is a residential customer or apartment association, upon commencement of use of electricity for consumption and transmission of electricity to a residential customer, apartment association or network operator.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

($6^4$) A tax liability arises for a producer of fuel from waste upon transfer of fuel on which excise duty has not been paid or upon commencement of use thereof as motor fuel or heating fuel and on any unjustified loss of fuel on the date of occurrence of the unjustified loss or, if the date of occurrence of the unjustified loss cannot be ascertained, on the date of discovery of the unjustified loss.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

($6^5$) An electrointensive undertaking who holds or has held a permit for exemption from the excise duty on energy shall be subject to liability to pay excise duty on the consumed electricity energy on the basis of the rate provided for in subsection 12 of § 66 of this Act from the beginning of the last financial year ended until the following event:

1) failure to comply with the obligation provided for in clauses 3 or $7^2$ of subsection 1 of § $69^6$ of this Act or subsection $1^1$ of the same section;

2) the obligation provided for in clause 1 of subsection $1^1$ of § $69^6$ of this Act is complied with, but the independent sworn auditor does not express reasonable assurance regarding the matters specified in clause 2 of subsection $1^1$ of § $69^3$;

3) the obligation provided for in clause 1 of subsection $1^1$ of § $69^6$ of this Act is complied with, but the calculated electrointensity of an electrointensive undertaking, on which the independent sworn auditor issued a reasoned opinion, was on average less than 20 per cent in the last financial year ended.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

($6^6$) In the cases specified in subsections $6^5$, $6^7$ and $6^{12}$ of this section the tax liability shall be calculated on the amount of electricity consumed at the rate of the preferential excise duty in megawatt-hours, multiplied by the difference between the rate of excise duty on electricity provided for in subsection $6^{12}$ of § 66 of this Act and the preferential excise duty rate provided for in subsection $12^1$ of § 66.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($6^7$) If only the circumstances specified in clause 3 of subsection $6^5$ or clause 2 of subsection $6^{12}$ of this section exist, and within 20 days of the occurrence of this circumstance, the electrointensive undertaking submits to the tax authority an independent sworn auditor's report specified in clause 3 of subsection $1^1$ of § $69^3$ of this Act on the forecast electrointensity for the next 12 calendar months and it is at least 20 per cent, the tax liability shall arise correspondingly on the electricity consumed at the rate of the preferential excise duty only in the last financial year or only in the electrointensity assessment period.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($6^8$) An undertaking with an intense gas consumption holding or having held a permit for exemption from the excise duty on energy shall be subject to liability to pay excise duty on the natural gas consumed on the basis of the rate provided for in subsection 10 of § 66 of this Act from the beginning of the last financial year ended until the following event: t

1) failure to comply with the obligation provided for in clauses 1 or 4 of subsection 1 of § $69^6$ of this Act or subsection $1^2$ of the same section;

2) the obligation provided for in clause 1 of subsection $1^2$ of § $69^6$ of this Act is complied with, but the independent sworn auditor does not express reasonable assurance regarding the matters specified in clause 2 of subsection $1^3$ of § $69^3$;

3) the obligation provided for in clause 1 of subsection $1^2$ of § $69^6$ of this Act is complied with, but the calculated gas consumption intensity of the gas intensive undertaking, on which the independent sworn auditor issued a reasoned opinion, was on average less than 13 per cent in the last financial year.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

($6^9$) In the cases specified in subsections $6^8$, $6^{10}$ and $6^{11}$ of this section, the tax liability shall be calculated in thousands of cubic meters of natural gas consumed at the rate of excise duty (hereinafter referred to as the preferential rate of excise duty) provided for in subsection $10^3$ of § 66 of this Act, multiplied by the difference between the excise duty rate of natural gas and the preferential rate of excise duty on natural gas specified in subsection 10 of § 66 of this Act.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($6^{10}$) If only the circumstances specified in clause 3 of subsection $6^8$ or clause 2 of subsection $6^{11}$ of this section exist and the gas intensive undertaking submits a report of the independent sworn auditor specified in clause 3 of subsection $1^3$ of § $69^3$ of this Act to the tax authority within 20 days as of the occurrence of this circumstance, on the forecast gas consumption intensity for the next 12 calendar months and it is at least 13 per cent, the tax liability shall arise correspondingly on natural gas consumed at the preferential rate of excise duty only in the last financial year ended or only in the electrointensity assessment period.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($6^{11}$) As an exception to the provisions of clauses 2 and 3 of subsection $6^8$ of this section, except for compliance with the definition of a company in difficulty, a gas intensive undertaking which holds or has held a permit for exemption from excise duty on energy, and which has assessed the intensity of gas consumption for a period longer than the last financial year ended, shall be required to pay excise duty on the basis of the rate provided for in subsection 10 of § 66 of this Act, on the whole amount of natural gas consumed

from the beginning of the assessment period of its gas consumption intensity until the following event:

1) the obligation provided for in clause 1 of subsection $1^2$ of § $69^6$ of this Act is complied with but the independent sworn auditor does not express reasonable assurance with regard to gas consumption intensity specified in clause 2 of subsection $1^3$ of § $69^3$ or the basic data used to calculate gas consumption intensity;

2) the obligation provided for in clause 1 of subsection $1^2$ of § $69^6$ of this Act is complied with, but the intensity of gas consumption calculated by the gas intensive undertaking, on which an independent sworn auditor gave an opinion expressing reasonable assurance, was less than 13 per cent on average during the assessment period.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($6^{12}$) As an exeption to the provisions of clauses 2 and 3 of subsection $6^5$ of this section, an electrointensive undertaking which holds or has held a permit for exemption from the excise duty on energy, and which has assessed electrointensity for a longer period than the last financial year ended, shall be required to pay excise duty on the basis of the rate provided for in subsection 12 of § 66 of this Act on the whole amount of electricity consumed as of the beginning of the period of assessment of its electrointensity until the following event:

1) the obligation provided for in clause 1 of subsection $1^1$ of § $69^6$ of this Act is fulfilled, but the independent sworn auditor does not express reasonable assurance regarding the electrointensity specified in clause 2 of subsection $1^1$ of § $69^3$ or the basic data used to calculate the electrical intensity;

2) the obligation provided for in clause 1 of subsection $1^1$ of § $69^6$ of this Act is complied with, but the electrointensity calculated by the electrointensive undertaking, regarding which the independent sworn auditor has given an opinion expressing reasonable assurance, was less than 20 per cent on average during the assessment period.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

(7) A tax liability arises for a debtor upon the import of excise goods and in other cases where a customs debt within the meaning of the Customs Code is incurred upon the importation of excise goods. The tax liability arises on the date when the customs debt is incurred. A tax liability does not arise upon the delivery of imported excise goods under an excise suspension arrangement to an excise warehouse or to another Member State. A tax liability arises for a person who imports excise goods from the territories provided for in subsection 2 of § 10 of this Act upon transportation of the excise goods to Estonia. A tax liability does not expire upon extinction of customs debt in the case of confiscation of goods.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(8) A tax liability arises for an importer of excise goods on revenue stamps issued to the importer, on the ninety-first day after the date of receipt thereof from the Tax and Customs Board, unless the importer has brought the revenue stamps back into Estonia affixed to excise goods or the sales packaging thereof or the revenue stamps have been returned to the Tax and Customs Board or destroyed in the presence of a representative of the Tax and Customs Board by such time.

(9) If the period of validity of security provided to secure the payment of excise duty on revenue stamps specified in subsection 8 of this section is shorter than ninety days, the tax liability relating to the revenue stamps arises not later than on the thirty-fifth day before the expiry of the period of validity of the security. For the purposes of this Act, “period of validity of security” means the period of time indicated in a guarantee document as the period covered by the guarantee during which the guarantor has an obligation to accept the claims of the Tax and Customs Board for the payment of tax arrears.

(10) A tax liability arises for a person or a body who is not entitled to use excise goods, including abandoned excise goods, without paying excise duty any more, on the date of keeping excise goods on which excise duty has not been paid in the possession thereof or on the date of transfer of the excise goods, unless the excise goods have been transferred, with the knowledge of the tax authority, to another person who uses excise goods not subject to excise duty or such excise goods have been delivered to an excise warehouse under an excise suspension arrangement on the condition that the excise warehousekeeper to whom the corresponding excise goods were dispatched received the goods at the consignor. Excise goods are considered to be transferred with the knowledge of the tax authority if before the transfer to a user of excise goods not subject to excise duty the transferor of the excise goods notifies thereof the tax authority in a format which can be reproduced in writing.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(11) A tax liability also arises for the holder of a permit for exemption from excise duty or a person or body specified in clause 3 of subsection 1 of § 22 of this Act on the date of the occurrence of an unjustified loss of excise goods exempt from excise duty or, if the date of the loss cannot be ascertained, on the date of discovery of the loss.

($11^1$) A tax liability arises for an undertaking operating an aircraft or ship on the date of the occurrence of an unjustified loss of excise goods exempt from excise duty or, if the date of the loss cannot be ascertained, on the date of discovery of the loss.

(12) Excise duty is paid on excise goods or revenue stamps, which were the object of violation, by a person who has submitted a security for payment of excise duty. In case it is not possible to determine the provider of security, the excise duty is paid by the person specified in clause 4 of subsection 1 of § 22 of this Act. In the case it is also impossible to determine the person specified in clause 4 of subsection 1 of § 22 of this Act, the holder of the excise goods that were the object of violation pays the excise duty. The tax liability arises on the excise goods or revenue stamps that were the object of violation on the day of violation or, in the case it is not possible to determine the day of violation, on the day of the discovery of violation. A revenue stamp is considered an object of violation in the case it is affixed to a product that is not subject to revenue stamping.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(13) A tax liability arises for a person specified in clause 6 of subsection 1 of § 22 of this Act in the cases specified in subsection 3 of this section.

(14) [Repealed – RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(15) [Repealed – RT I, 21.03.2014, 4 – entry into force 01.04.2014]

(16) A tax liability on excise goods dispatched from another Member State under an excise suspension arrangement arises for a registered consignee on the date of receipt of the excise goods unless the excise goods are exempt from excise duty based on a permit for exemption from excise duty issued to the registered consignee. A tax liability on revenue stamps issued to a registered consignee and a person whose activity licence of a registered consignee has been revoked arises for the registered consignee and the person pursuant to the provisions of clause 5 of subsection 3 of this section.

(16$^1$) A tax liability arises for a registered consignor:

1) upon the dispatch of excise goods under an excise suspension arrangement into another Member State if the registered consignor has not received, within four calendar months as of dispatch of the excise goods, confirmation of the tax authority concerning the transportation of excise goods for the purposes of subsection 12 of § 45 of this Act, notice of the tax authority concerning the commission of a violation with excise goods in another Member State or confirmation from the consignee indicated on the delivery note concerning the receipt of the excise goods;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

2) on the unjustified loss which occurs in the course of transportation of the goods under an excise suspension arrangement on the date of the occurrence of the unjustified loss or, if the date of occurrence of the unjustified loss cannot be ascertained, on the date of the discovery of the unjustified loss.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

(17) A tax liability arises for a certified consignee on excise goods dispatched from another Member State on the date of receipt of such goods or arrival of such goods in Estonia in the case the goods were received by the consignee in another Member State, and on revenue stamps issued to the consignee on the ninety-first day as of the date of receipt thereof from the tax authority, in the case the revenue stamps are not affixed to the excise goods, or their sales packaging, or in the case the revenue stamps delivered to another member state are not returned to Estonia affixed to the excise goods or their sales packaging and these revenue stamps have not been returned to the tax authority or destroyed in the presence of the representative of the tax authority. Excise goods released for consumption in another Member State do not incur a tax liability based on this subsection in the case the excise goods are received by:

1) a certified consignee who has the right to use or receive the goods based on a permit for exemption from excise duty;

2) an excise warehousekeeper registered as a certified consignee in the case provided in clause 2$^1$ of subsection 1 of § 26 of this Act.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(18) A tax liability on an unjustified loss of excise goods dispatched from another Member State arises for a certified consignee on the date of occurrence of the unjustified loss or, where the date of occurrence of the unjustified loss cannot be ascertained, on the date of discovery of the unjustified loss.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(19) A tax liability on excise goods arises for a person specified in § 21$^2$ of this Act on the date of receipt thereof by the consignee. A tax liability arises for a person who is liable for payment of excise duty on an unjustified loss of excise goods which occurs during distance sale upon transportation of excise goods to Estonia from another Member State, on the date of the occurrence of the unjustified loss, or, if the date of occurrence of the unjustified loss cannot be ascertained, on the date of discovery of the unjustified loss.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(19$^1$) A tax liability arises for an undertaking in case of international carriage, including carriage of passengers, on the fuel brought in the non-standard fuel tank of a motor vehicle or of a special container on the day of arrival from another Member State to Estonia.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(20) [Repealed – RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(20$^1$) A tax liability arises for a natural person on the amount of excise goods imported by the person from a third country or sent to the person from a third country by a natural person on the date of importation of the goods. Upon exceeding the limit of the value or quantity provided for in §§ 47, 48, 57, 58 or 68 of this Act, a tax liability arises only on excise goods exceeding the limits. If the quantity of alcohol or tobacco products in a sales packaging exceeds the value or quantity limit in part, excise duty is imposed on all the excise goods in the sales packaging.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(20$^2$) Alcohol and fuel, which a traveller brings from a third country to Estonia during the calendar month following the first arrival, and tobacco products, which a traveller brings from a third country to Estonia during the calendar month following the second arrival, shall be deemed exceeding the maximum limit exempt from excise duty, except upon implementation of exemption from excise duty on the basis of the right of discretion provided for in §§ 47, 57 or 68 of this Act. Fuel contained in the non-standard fuel tank of a traveller's motor vehicle or motorised watercraft shall also be deemed exceeding the maximum limit exempt from excise duty.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(20$^3$) A tax liability arises for a traveller who has arrived from another Member State on the fuel brought in the non-standard fuel tank of a motor vehicle or motorised watercraft on the day of arrival to Estonia.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(21) No tax liability arises on revenue stamps if excise duty was imposed on the excise goods bearing such revenue stamps in another Member State.

**§ 25. Taxable period and due dates for submission of excise duty returns and for payment of excise duty**

(1) In the case of an excise warehousekeeper, a registered consignee, a tax representative, a producer of heat from solid fuel, a handler of biofuel, a producer of fuel from waste, a payer of excise duty on natural gas and a payer of excise duty on electricity, the taxable period applicable to excise goods is one calendar month.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(2) An excise warehousekeeper and a registered consignee are required to submit an excise duty return to the Tax and Customs Board and to pay excise duty not later than by the twentieth day of the calendar month following the taxable period.
[RT I, 30.06.2015, 1 – entry into force 01.01.2016]

($2^1$) A tax representative is required to submit an excise duty return to the Tax and Customs Board and to pay excise duty not later than by the twentieth day of the calendar month following the taxable period.
[RT I, 30.06.2015, 1 – entry into force 01.01.2016]

($2^2$) A certified consignee, a distance seller, a recipient of excise goods upon distance sale, a person specified in clause 8 of subsection 1 of § 22, a handler of liquid combustible substances specified in subsection 5 of § 24 and a person specified in subsections $5^1$–$5^5$ of § 24 of this Act, who is not an excise warehousekeeper, submit an excise duty return and pay the excise duty not later than on the fifth day as of the creation tax liability. A registered consignee submits an excise duty return and pays the excise duty on excise goods received by the consignee from another Member State and released for consumption in the Member State not later than on the twentieth day of the calendar month following the taxable period.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($2^3$) A registered consignee who has been registered as an occasional recipient of goods dispatched from another Member State under an excise suspension arrangement and a registered consignor shall submit an excise duty return and pay the excise duty not later than on the fifth day after the tax liability arises.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

($2^4$) An electrointensive undertaking specified in subsections $6^5$ and $6^{12}$ of § 24 of this Act shall submit an excise declaration at the latest on the 30th day as of the event specified in clauses 1–3 of subsection $6^5$ and subsection $6^{12}$ of the same section and pay the excise duty.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($2^5$) An undertaking with intense gas consumption specified in subsections $6^8$ and $6^{11}$ of § 24 of this Act shall submit an excise declaration at the latest on the 30th day as of the event specified in clauses 1–3 of subsection $6^8$ and subsection $6^{11}$ of the same section and pay the excise duty.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

(3) A producer of heat from solid fuel, a person specified in subsection 5 of § 24 of this Act, except for handlers of liquid combustible substances, a producer of fuel from waste, a payer of excise duty on natural gas and a payer of excise duty on electricity are required to submit an excise duty return to the Tax and Customs Board and to pay excise duty not later than by the twentieth day of the calendar month following the taxable period.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

($3^1$) A payer of excise tax shall declare excise duty payable on revenue stamps in an excise duty return not later than on the due date for the payment of excise duty.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(4) A debtor shall submit an excise duty return and pay excise duty pursuant to the procedure provided for in the customs legislation. A person who imports excise goods from territories specified in subsection 2 of § 10 of this Act, shall declare and pay the excise duty on the same principle as a debtor.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(5) In the cases specified in clause 4 of subsection 1 of § 22, clause $2^1$ of subsection 3 and clause 1 of subsection $16^1$ of § 24 of this Act, the excise duty is paid by the due date set out in the administrative act.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(6) In the cases specified in subsections 8–$11^1$, $19^1$ and $20^3$ of § 24 of this Act, the due date for submission of excise duty return and payment of excise duty is the fifth day following the date on which the tax liability arises.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

($6^1$) [Repealed – RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(7) A person whose excise warehouse activity licence is revoked is required to submit an excise duty return and a report on the movement of excise goods and stock in the warehouse to the Tax and Customs Board and to pay excise duty within the term specified in subsection 3 of § 44 of this Act.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

($7^1$) A person whose activity licence of a registered trader has been revoked is required to submit an excise duty return to the Tax and Customs Board and pay excise duty not later than on the fifth day after the date of revocation of the activity licence of the person.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(8) In justified cases and on the condition that security accepted by the Tax and Customs Board has been provided, the tax authority may, at the request of a payer of excise duty, extend the term for payment of excise duty on the revenue stamps by up to ninety days.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

(9) The forms of excise duty returns and the procedure for completing the forms shall be established by a regulation of the minister in charge of the policy sector.

**§ 26. Application of excise suspension arrangement**

(1) An excise suspension arrangement is applied in the following cases:
1) production and storage of excise goods in an excise warehouse;

2) transportation of excise goods from one excise warehouse to another, including an excise warehouse or excise warehousekeeper of another Member State;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

$2^1$) receipt of excise goods released for consumption in another Member State by the excise warehousekeeper in an excise warehouse;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

$2^2$) delivery of excise goods dispatched from another Member State under an excise suspension arrangement to an excise warehousekeeper to a place outside an excise warehouse permitted by the tax authority;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

3) transportation of excise goods from an excise warehouse to a registered consignee of another Member State;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

$3^1$) transportation of excise goods from an excise warehouse to a third country or transportation of alcohol and tobacco products from an excise warehouse on board an aircraft or ship bound from Estonia for a third country;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

$3^2$) transportation of alcohol and tobacco products exempt from excise duty based on clause $18^1$ of subsection 1 of § 27 of this Act from an excise warehouse on board of a ship or aircraft which leave Estonia for another Member State;
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

$3^3$) transportation of alcohol and tobacco products from an excise warehouse on board of an aircraft or ship located in another Member State if the excise goods have been placed under the customs procedure of export upon the transportation thereof;
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

$3^4$) transportation of alternative tobacco products from an excise warehouse to another Member State;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

$3^5$) upon transport of excise goods from the excise warehouse to the customs office, where the goods released for export are referred to the foreign transit procedure in accordance with subsection 4 of Article 189 of Commission Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules specifying certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, pp. 1−557);
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

4) transportation of excise goods from an excise warehouse, the activity licence of which has been revoked or the validity of the activity licence of which has been suspended, to another excise warehouse, if the excise warehousekeeper to whom the goods are dispatched receives the goods at the consignor;
[RT I 2008, 49, 272 – entry into force 01.01.2009]

5) transportation of imported excise goods to an excise warehouse by an excise warehousekeeper immediately after importation;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

$5^1$) dispatch of excise goods by a registered consignor from the place of importation to an excise warehousekeeper of another Member State, a registered consignee of another Member State or a person specified in clause 29 or 30 of subsection 1 of § 27 of this Act;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

6) transportation of abandoned excise goods to an excise warehouse if the excise warehousekeeper to whom the goods are dispatched receives the goods at the consignor;
[RT I 2007, 74, 452 – entry into force 01.01.2008]

7) transportation of excise goods exempt from excise duty and specified in clauses 1–12, 9–18, 19, $19^1$, 22–$22^2$ and 24–26 of subsection 1 of § 27 of this Act from an excise warehouse to a person or body in Estonia entitled to use or receive the goods;
[RT I, 30.12.2021, 2 – entry into force 01.07.2022]

$7^1$) dispatch of excise goods exempt from excise duty from an excise warehouse to persons specified in clauses 29 and 30 of subsection 1 of § 27;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

8) dispatch of excise goods on which excise duty has not been paid and which are in the possession of a person or body holding a permit for exemption from excise duty to an excise warehouse if the excise warehousekeeper to whom the goods are dispatched receives the goods at the consignor;

9) [Repealed – RT I 2010, 8, 36 – entry into force 01.04.2010]

10) [Repealed – RT I 2010, 8, 36 – entry into force 01.04.2010]

11) [Repealed – RT I 2010, 8, 36 – entry into force 01.04.2010]

(2) [Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

(3) An excise suspension arrangement is not applied upon dispatch of excise goods bearing revenue stamps to foreign states.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

**§ 27. Exemption from excise duty**

(1) The following are exempt from excise duty:

1) alcohol imported, or transported to Estonia from another Member State or purchased from an excise warehouse for official purposes by foreign diplomatic representations and consular posts, by representations or representatives of international organisations recognised by the Ministry of Foreign Affairs and by foreign diplomatic representatives, consular agents, except honorary consuls, and representatives of special missions accredited to Estonia;

$1^1$) excise goods which are acquired for the armed forces of Member States other than Estonia, for the use of those forces and for the civilian staff accompanying them and for supplying their canteens, where those armed forces participate in defence activities implementing EU measures in the framework of the common security and defence policy;
[RT I, 30.12.2021, 2 – entry into force 01.07.2022]

2) excise goods which an excise warehousekeeper uses to verify quality or sends to an independent accredited laboratory for quality control or which the excise warehousekeeper uses to clean production equipment or for other similar production purposes within the limits of the consumption rates established by the excise warehousekeeper and accepted by the Tax and Customs Board;

$2^1$) alcohol submitted for the purpose of entering in the State Register of Alcohol for analysis to an accredited and independent laboratory;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

3) abandoned alcohol which completely denatured under the supervision of the tax authority;
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

4) abandoned excise goods or excise goods under an excise suspension arrangement, which are destroyed under the supervision of the tax authority;
[RT I, 27.06.2018, 2 – entry into force 01.07.2018]

$4^1$) excise goods which are in the possession of a person whose excise warehouse activity licence has been revoked and which are destroyed pursuant to the procedure established on the basis of the Customs Act within 30 days as of the date of preparation of an inventory report specified in subsection 2 of § 44 of this Act;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

$4^2$) excise goods released for consumption in another Member State and then transported to Estonia, which are destroyed under the supervision of the tax authority, in the case proceedings have not been initiated in relation to the goods related to the reduction of the tax liability or evasion of compliance, and in the case the tax authority has been notified, in a form reproducible in writing, of the desire to destroy the excise goods before the deadline for payment of the excise duty;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

5) justified loss of excise goods;

6) alcohol and tobacco products which a traveller brings into Estonia in an amount and under the conditions permitted by §§ 47, $47^1$, 57 and $57^1$ of this Act inside the baggage with which he or she is travelling;

7) alcohol and tobacco products which a foreign natural person sends to a natural person in Estonia in an amount and under the conditions provided for in §§ 48 and 58 of this Act;

8) ester-aldehyde fraction and completely denatured alcohol;
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

$8^1$) [Repealed – RT I 2008, 49, 272 – entry into force 01.01.2009]

9) spirit used in the provision of health services or in care-giving in social welfare institutions and issued by pharmacies on prescription;

$9^1$) partially denatured alcohol used for the production of a product other than food or for the maintenance and cleaning of production equipment;
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

10) spirit used in the production and extemporaneous preparation of medicinal products;

11) spirit used by a state, rural municipality or city agency or an agency administered thereby for the performance of the functions prescribed in the statutes of the agency;

12) spirit used for the provision of veterinary services;

13) spirit used for the purposes of research and development or training;

14) spirit used for the production of cosmetic products which are not alcohol;
[RT I 2008, 49, 272 – entry into force 01.01.2009]

15) spirit used for the production of disinfectants for which the first six digits of the CN are 3808 94 and which is not alcohol sold by way of retail sale;
[RT I 2008, 49, 272 – entry into force 01.01.2009]

16) alcohol used for the production of vinegar for which the first six digits of the CN are 2209;

17) alcohol used for the production of food other than alcohol as an ingredient of the food if the ethanol content in the food produced does not exceed 5 l/100 kg or, in the case of chocolate goods, 8.5 l/100 kg;

18) alcohol used for the production of flavourings added to food with an ethanol content not exceeding 1.2 per cent by volume upon preparation of food. For the purposes of this Act, the flavourings permitted in food pursuant to the Food Act are deemed to be flavourings;
[RT I 2008, 49, 272 – entry into force 01.01.2009]

$18^1$) alcohol and tobacco products which are consumed on board an aircraft or ship operated for commercial purposes during an intra-Community passenger service, except goods sold to be taken away;

19) fuel used for air navigation in civil aircraft operated for commercial purposes or in state aircraft, including fuel used for maintenance and repair on board of such aircraft;

$19^1$) fuel processed or stored by shipchandlers for the purpose of use by ships operated by the armed forces specified in clauses $1^1$ and $1^2$ of subsection 1 of § 27 of this Act or by the ships specified in clauses 221 and $22^2$ of this section;
[RT I, 30.12.2021, 2 – entry into force 01.07.2022]

20) fuel which is delivered from a third county to Estonia in quantities permitted by § 68 of this Act and pursuant to the procedure provided by this Act;
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

21) fuel which is delivered from another Member State to Estonia in quantities permitted by § 69 of this Act and pursuant to the procedure provided by this Act;
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

22) fuel used by handlers of fuel entered in the commercial register as undertakings for purposes other than in the capacity of motor fuel or heating fuel. The use for other purposes shall not include the transfer of such fuel, except for the cases specified in clause 23 of subsection 1 of this section and subsection 1 of § $69^8$ of this Act;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

22[1]) fuel used in a ship navigating for commercial purposes outside Estonian waters for navigation and for maintenance and repair;
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

22[2]) diesel fuel for specific purposes used in fishing vessels upon fishing in Estonia or used for regular maintenance of such vessels for preparing the vessels for the next fishing;
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

23) specialty and unconventional fuel-like mineral oil bottled in consumer packaging of up to one litre which is not intended for use as motor fuel or fuel oil, or additives to motor fuel or fuel oil, and fuel bottled in consumer packaging of up to one litre transported to a laboratory for analysis;
[RT I, 08.03.2012, 1 – entry into force 01.07.2012]

24) fuel and electricity used in mineralogical processes. "Mineralogical processes" mean the processes classified in Section 23 of Section C of Annex I "Manufacture of other non-metallic mineral products" of Regulation (EC) No 1893/2006 of the European Parliament and of the Council.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

25) [Repealed – RT I 2007, 45, 319 – entry into force 01.01.2008]

26) solid fuels used in households as heating fuel;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

27) fuel produced by producer of fuel, which the producer of fuel uses in its territory as heating fuel or in stationary engine in the production process of fuel;
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

28) [Repealed – RT I, 05.07.2016, 1 – entry into force 01.01.2017]

28[1]) [Repealed – RT I, 08.03.2012, 1 – entry into force 01.04.2012]

28[2]) electricity and fuel used to produce electricity and electricity used to maintain the ability to produce electricity;
[RT I 2007, 45, 319 – entry into force 01.01.2008]

28[3]) electricity produced in ships operated for commercial purposes;
[RT I 2007, 45, 319 – entry into force 01.01.2008]

28[4]) electricity used for chemical reduction and in electrolytic and metallurgical processes;
[RT I 2007, 45, 319 – entry into force 01.01.2008]

28[5]) electricity which forms on the average more than 50 per cent of the cost price of the product;
[RT I 2007, 45, 319 – entry into force 01.01.2008]

28[6]) natural gas used for the purpose of operating the natural gas network or regasification of liquefied natural gas;
[RT I, 18.11.2022, 3 – entry into force 01.12.2022]

28[7]) the biofuel specified in clause 2[1] of subsection 14 of § 19 of this Act;
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

28[8]) fuel specified in clause 2[2] of subsection 14 of § 19 of this Act;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

29) alcohol and fuel dispatched from an excise warehouse into another Member State to a consignee, set out in clauses a, b and f of subsection 1 of Article 11 of Council Directive (EU) 2020/262, for official purposes;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

30) excise goods dispatched from an excise warehouse into another Member State to a consignee set out in clauses c, d and e of subsection 1 of Article 11 of Council Directive (EU) 2020/262.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(2) The right to import excise goods specified in clause 1 of subsection 1 of this section arises on the basis of a declaration of diplomatic goods.

(2[1]) Upon application of the excise duty exemption on the basis of clause 1, 1[1], 1[2], 29 or 30 of subsection 1 of this section, the excise goods must be accompanied by the exemption certificate specified in subsection 3 of Article 12 of Council Directive (EU) 2020/262 upon transporting excise goods to another Member State, through another Member State, or from another Member State to Estonia. The exemption certificate gives the right to import excise goods duty-free or to acquire them from the excise warehouse in the cases specified in clauses 1, 1[1], 1[2], 29 and 30 of subsection 1 of this section. The exemption certificate is not required under this section:

1) in the case specified in subsection 2, where the place of import of excise goods and the destination member state is Estonia;

2) in the case of refuelling in Estonia of watercraft and aircraft of the armed forces specified in clauses 1[1] and 1[2] of subsection 1, directly by the excise warehousekeeper or shipchandler whose place of business and the refuelling area of watercraft and aircraft vehicles are located in the territory of the same airport, heliport or port;

3) in the case of transfer of fuel to the armed forces specified in clauses 1[1] and 1[2] of subsection 1 in Estonia directly by an excise warehouse of the Defence Forces.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(2[2]) The right of the person or institution specified in clauses 1–1[2] of subsection 1 of this section to acquire excise duty-free goods is confirmed on the exemption certificate by the minister in charge of the policy sector or an official authorized by the minister.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(3) The exemption from excise duty specified in clauses 16 and 17 of subsection 1 of this section does not apply to alcohol used in the preparation of food in catering establishments and trading enterprises. Exemption from excise duty is applied to flavourings used in the preparation of food in catering establishments and trading enterprises on the condition that the flavourings are highly concentrated and bottled in sales packaging of up to 0.05 litres from where flavourings are obtained drop by drop.
[RT I, 07. 2008, 49, 272 – entry into force 01.01.2009]

(4) [Repealed – RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(5) In the case of state aid granted as exemption from excise duty, exemption from excise duty is applied after issue of a permit by the European Commission until the expiry of the permit.

(6) The tax authority has reason to believe that excise goods brought by a traveller, or sent to a natural person from a foreign country, are used for commercial purposes in case:
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

1) the quantity of the alcohol and tobacco products exceeds the quantitative limits set out in §§ $47^1$ and $57^1$ of this Act or
2) this can be presumed from the purpose of travel, relation to business of the holder of excise goods, the mode of transporting the excise goods to Estonia, the document relating to the excise goods, the quantity of the excise goods, the nature of the excise goods or frequency of importing the excise goods into Estonia.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(7) Excise goods are considered to be acquired from a third country if a traveller has not notified the tax authority or the Police and Border Guard Board in writing when crossing the border of the excise goods transported from Estonia to a third country and the quantity thereof.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(8) With regard to travellers arriving to Estonia from a third country by aircraft, train and ship, the application of exemption from excise duty on alcohol and tobacco products does not depend on the frequency of border-crossing.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(9) With regard to excise goods acquired on board a ship or aircraft that has arrived to Estonia from a third country, the exemption from excise duty shall apply on the basis of the limit values provided for in §§ 47 and 57 of this Act.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

**§ 28. Procedure for payment of excise duty**

(1) Excise duty shall be paid in the Member State where the excise goods are released for consumption according to the rate valid on the date when the tax liability arises. Upon re-release for consumption in Estonia of excise goods released for consumption in Estonia previously and then sent to another member state, the rate of excise duty valid upon the first release for consumption shall be applied thereto if it is higher than the rate applicable at the time of re-release for consumption.
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]

($1^1$) [Repealed – RT I 2010, 8, 36 – entry into force 01.03.2010]

($1^2$) In the case of unjustified loss of excise goods or violations related to excise goods during transportation between Member States, the Member State where the loss occurred or the violation was committed or where the loss or violation was discovered, where the place of occurrence of the loss or commission of the violation could not be ascertained, is deemed to be the place where the goods are released for consumption. In case the Member State where the violation occurred or the excise goods were unreasonably lost is determined before three years have passed since the obligation to pay excise duty arose, the excise goods are taxed in that Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($1^3$) If excise goods dispatched under an excise suspension arrangement from Estonia to another Member State do not reach their destination and the place of a violation cannot be ascertained, Estonia is deemed to be the place of commission of the violation and taxation shall be based on the excise rate which was valid at the date of dispatch of the excise goods.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

($1^4$) The amount of excise duty shall be collected from the person of another Member State by way of professional assistance provided for in § 51 of the Taxation Act.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(2) If a term for payment of excise duty is extended, excise duty shall be paid pursuant to the excise duty rate valid on the date specified upon extension of the term. Excise duty on excise goods with revenue stamps affixed to them or to the sales packaging thereof on which excise duty has been paid pursuant to clause 5 of subsection 3 or subsection 8 or 17 of § 24 of this Act shall be paid in the amount calculated by deducting the amount of excise duty calculated on the basis of the excise duty rate previously valid from the amount of excise duty calculated on the basis of the excise duty rate valid on the date when the tax liability arose.

(3) [Repealed – RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(4) Excise duty shall be paid into the bank account of the Tax and Customs Board.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

($4^1$) If a new design of revenue stamps is established simultaneously with the new higher excise duty rate, the excise goods revenue stamped with the previously valid revenue stamps and released for consumption before entry into force of the new excise duty rate may neither be sold nor stored outside an excise warehouse after the expiry of three calendar months as of the date on which the revenue stamps with the new design enter into force.
[RT I, 27.06.2018, 2 – entry into force 01.07.2018]

($4^2$) Excise duty on revenue stamps the design of which is established simultaneously with the establishment of a new excise duty rate or on excise goods revenue stamped with such revenue stamps shall be paid on the basis of the new excise duty rate.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

($4^3$) The Ministry of Finance shall notify the payers of excise duty of changing the design of revenue stamps at least six calendar months before the revenue stamps with the new design enter into force if six calendar months before the revenue stamps with the new design enter into force this Act provides for a new excise duty rate which enters into force on the same day with the entry into force of

the revenue stamps with the new design.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(5) [Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

(6) [Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

(7) [Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

### § 28[1]. Notification of tax authority of another Member State

(1) The tax authority shall notify the tax authority of the Member State of dispatch of the excise goods if the obligation to pay excise duty arises as a result of violation upon transportation of excise goods or on unjustified loss which occurs in the course of transportation of the goods under an excise suspension arrangement.

(2) If it is ascertained that violation upon transportation of excise goods under an excise suspension arrangement or unjustified loss occurred actually in Estonia, the tax authority shall notify the tax authority of the Member State where excise duty was imposed on the goods.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

### § 29. Receipt of excise duty

(1) Excise duty is paid into the state budget.

(2) 3.5 per cent of the excise duty on alcohol and tobacco which is received in the state budget shall be transferred to the Cultural Endowment of Estonia, including 0.5 per cent to be transferred to the physical fitness and sport endowment within the Cultural Endowment of Estonia. Transfers from the excise duty received in the state budget during a calendar month shall be made to the Cultural Endowment of Estonia by the twentieth day of the month following the month of receipt of the excise duty.

(3) [Repealed – RT I 2009, 15, 93 – entry into force 01.04.2009]

### § 30. Loss of excise goods

(1) “Loss of excise goods” means a shortage of excise goods which occurs in the course of production, storage or transportation of excise goods under an excise suspension arrangement, or a shortage which occurs in the course of production, storage, use or transportation of alcohol, tobacco and fuel in the cases specified in clauses 9–19, 22–24 and 27 of subsection 1 of § 27 of this Act.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

(2) Maximum levels of loss which may occur upon production of excise goods are approved by the tax authority on the basis of the documents submitted upon application for an excise warehouse activity licence. Maximum levels of loss of excise goods are approved by the Director General of the Tax and Customs Board or an official authorised by the Director General on the basis of the documents submitted upon application for a permit for exemption from excise duty by a person or body specified in subsection 5 of § 50, clause 1 or 3 of subsection 2 of § 69[2] of this Act.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(3) After the discovery of loss of excise goods exceeding the maximum limit, the excise warehousekeeper, registered consignor or the holder of a permit for exemption from excise duty is required to promptly prepare a report in which the extent of the loss and reasons for the occurrence thereof are indicated and, if the loss of excise good is deemed to be justified, to submit the report together with relevant proof to the Tax and Customs Board.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(4) Total destruction or irretrievable loss of excise goods due to unforeseen circumstances or force majeure is deemed to be justified loss of excise goods if the evidence concerning occurrence of the loss is adequate. Destruction of excise goods upon production, storage or transportation of the goods under normal conditions arising from the characteristic qualities of the goods is also deemed to be justified loss of excise goods. For the purposes of this Act, goods are deemed to be completely destroyed or irretrievably lost if they cannot be used as excise goods, including after processing thereof.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

(5) The holder of a permit for exemption from excise duty or a person specified in clause 7 of subsection 1 of § 22 of this Act is liable for payment of excise duty on any loss of excise goods on which excise duty has not been paid as of the moment when the holder of the permit or the person receives the excise goods on which excise duty has not been paid from the excise warehouse or imports the excise goods.

(5[1]) In case of a partial loss resulting from the characteristic qualities of the excise goods, which occurred during the transport of the excise goods between Member States under an excise suspension arrangement, or which occurred during the transport to Estonia of the excise goods released for consumption in another Member State, the common limit on the loss of the excise goods, established on the basis of subsection 10 of Article 6 of Council Directive (EU) 2020/262, is applied, unless the tax authority has reasonable grounds to suspect a violation. In the absence of a common limit on the loss of excise goods, or in the cases that have not been dealt with in the legislation providing a common limit, the principles of taxation of losses of excise goods and exemption from excise duty applicable in Estonia are based on.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(6) [Repealed – RT I 2010, 8, 36 – entry into force 01.04.2010]

(7) [Repealed – RT I 2010, 8, 36 – entry into force 01.04.2010]

(8) [Repealed – RT I 2010, 8, 36 – entry into force 01.04.2010]

(9) The maximum limit for loss of excise goods upon storage and transport of excise goods is established by a regulation of the minister in charge of the policy sector.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(10) The principles applied in the case of loss of goods under an excise suspension arrangement apply also upon imposing excise duty on loss which occurs upon transportation to Estonia of excise goods released for consumption in another Member State.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

**§ 31. Security**

(1) In the cases provided in this Act, the security is provided to ensure the payment of excise duty on excise goods. The security must also cover the obligation to pay excise duty that may arise in another Member State. The excise warehousekeeper provides a security for the excise goods produced, stored and dispatched under the excise suspension arrangement and for the excise goods to which the excise suspension arrangement applies in other cases not specified above. The shale-derived fuel oil producer does not have to provide a security for the self-produced shale-derived fuel oil produced and stored in an excise warehouse under excise suspension arrangement. A security is not required for the movement of fuel through the state-owned excise warehouse of the Defence Forces handling fuel (hereinafter *the excise warehouse of the Defence Forces*) and through a permanently installed pipeline under the excise suspension arrangement.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(1$^{1}$) A registered consignee shall provide security to ensure payment of excise duty on excise goods received in the place of business of the consignee.

(1$^{2}$) A certified consignee provides a security to ensure payment of excise duty on excise goods released for consumption in another Member State upon transportation of the goods to Estonia.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(1$^{3}$) In the case specified in § 21$^{2}$ of this Act, the security shall be provided by a person who is liable for payment of excise duty.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(1$^{4}$) A registered consignor shall provide security to ensure payment of excise duty on excise goods dispatched under an excise suspension arrangement.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

(1$^{5}$) An excise warehousekeeper which is legally and economically independent of any other producers of alcohol and which produces no excise goods other than beer, wine and fermented beverages, and which production of beer in a calendar year is up to 40,000 litres and the production of wine and fermented beverages in a calendar year totals up to 15,000 litres shall, at the request of the tax authority, provide security to ensure payment of excise duty. The tax authority may request the security if it has reasons to believe that the person may fail to discharge the tax liability. An excise warehousekeeper is considered to be legally and economically independent of any other producers of alcohol, *inter alia*, in case it is not owned by a company which owns another producer of alcohol or which has a direct or indirect holding in a company which owns another producer of alcohol, and in case it is not owned by a company where a company which owns another producer of alcohol has a direct or indirect holding.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(1$^{6}$) The Tax and Customs Board may demand that a handler of liquid combustible substances and a handler of heavy fuel oil or shale-derived fuel oil specified in subsection 5$^{2}$ of § 24 of this Act provide security in order to ensure the payment of excise duty on the entire quantity of liquid combustible substances, heavy fuel oil and shale-derived fuel oil in his or her possession, if there is reason to believe that the person may fail to discharge the tax liability, also taking into account the provisions of subsections 5$^{1}$ and 5$^{2}$ of § 24 of this Act. The Tax and Customs Board shall decide on determining a security for a person specified in this subsection within ten working days as of the date when the fuel on a person specified in this subsection has been taken in custody on the basis of the Liquid Fuel Act. The Tax and Customs Board shall be entitled to take in custody the fuel on a person specified in this subsection until the provision of security.
[RT I, 21.03.2014, 4 – entry into force 01.04.2014]

(1$^{7}$) A tax authority may waive the requirement to provide a security for payment of excise duty, if all the following conditions are met:
1) an excise warehousekeeper does not produce alcohol, excluding food supplements for the purposes of the Food Act;
2) an excise warehousekeeper uses for the production of food supplements the alcohol produced by another undertaking, and in the way that the ethanol content of the alcohol used for the production of food supplements is not increased;
3) an excise warehousekeeper bottles the product into sales packaging with the volume below 0.05 litres, from which the product can be served dropwise;
4) the tax authority has no reason to believe that the person may fail to discharge the tax liability.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(2) The Tax and Customs Board may demand that a person specified in clause 6, 10, 11 or 14 of subsection 5 of § 50 of this Act or a holder of a permit for exemption from excise duty on energy or a holder of a permit for production of fuel from waste provide security in order to ensure the payment of excise duty on alcohol specified in clauses 9$^{1}$ and 14–18 of subsection 1 of § 27, or fuel or electricity specified in clauses 19$^{1}$, 22, 22$^{2}$, 24, 27, 28$^{2}$, 28$^{4}$ and 28$^{5}$ of subsection 1 of § 27 of this Act if there is reason to believe that the person may fail to discharge the tax liability.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

(2$^{1}$) The Tax and Customs Board may require an electrointensive undertaking or a gas intensive undertakingholding a permit for exemption from excise duty on energy to provide a guarantee for ensuring the payment of excise duty on electricity and natural gas consumed at a preferential rate if there is reason to believe that the tax liability may increase or may not be discharged.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(3) A security is provided, accepted and released, and it is used in accordance with the Taxation Act.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(4) The amount of security is determined by the Tax and Customs Board. The determination of the amount of security is based on the amount of tax liability, which may arise or has arisen, as calculated by the provider of security, taking account of the possibility of the obligation to pay excise duty, which may arise in another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(5) The size of a tax liability which may arise or has arisen shall be calculated:
1) in the case of the persons specified in subsection 2 of this section, on the basis of the average quantity of excise goods on which excise duty has not been paid in the possession of the persons;

$1^1$) in the case of the owner of an electrointensive undertaking, a permit for exemption from excise duty on energy, on the total amount of electricity consumed in the preceding one up to four consecutive financial years or on the total amount of electricity to be consumed in the next 12 calendar months;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

$1^2$) in the case of a gas intensive undertaking holding a permit for exemption from excise duty on energy, on the total amount of natural gas consumed in the preceding one up to four consecutive financial years or on the total amount of natural gas to be consumed in the next 12 calendar months;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]
2) in the case of an excise warehouse, on the basis of the total amount of the average quantity of excise goods stored in the excise warehouse under an excise suspension arrangement, the maximum quantity of excise goods transported concurrently under an excise suspension arrangement and the quantity of excise goods subject to excise duty dispatched from the excise warehouse during a calendar month;
3) in the case of a registered consignee, on the basis of the average quantity of excise goods received under an excise suspension arrangement within a calendar month;

$3^1$) in the case of a registered consignor, on the basis of the quantity of excise goods dispatched under an excise suspension arrangement;
[RT I 2010, 8, 36 – entry into force 01.04.2010]
4) [Repealed – RT I, 08.03.2012, 1 – entry into force 01.04.2012]

$4^1$) in the case of a tax representative, on the basis of the quantity of excise goods transported from another Member State to Estonia within one calendar month;
[RT I 2010, 8, 36 – entry into force 01.04.2010]

$4^2$) in the case of a natural person specified in § $21^2$ of this Act, on the basis of the quantity of excise goods received by the person;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

$4^3$) in the case of a distant seller, based on the quantity of excise goods to be transported to Estonia:
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
5) in the case of a certified consignee, based on the maximum quantity of excise goods transported concurrently to the consignee.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($5^1$) [Repealed – RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(6) In the event of continuous activity, the size of a tax liability which may arise or has arisen shall be calculated on the basis of the information of the last six calendar months. In the event of the commencement of activities or in the event of irregular activities or if a person intends to substantially extend or restrict activities, the size of a tax liability which may arise or has arisen shall be calculated on the basis of the business plan and in co-operation with the Tax and Customs Board.

(7) In order to determine the amount of security in the case of tobacco products and alcohol, the size of the tax liability which may arise or has arisen on the maximum amount of revenue stamps which have been issued to the person from the Tax and Customs Board but on which excise duty has not been paid shall also be taken into account.
[RT I 2005, 68, 527 – entry into force 01.07.2006]

(8) The amount of security is equal to or smaller than the size of the tax liability which may arise or has arisen.

(9) The bases for determination of and the minimum rates for the amount of security shall be established by a regulation of the minister in charge of the policy sector.

**§ 32. Provision of new security**

In case of permanent guarantee of payment of excise duty, the new security is submitted to the Tax and Customs Board not later than five days prior to the expiry of the previous security. The period of validity of the new security commences on the date following the date of expiry of the previous security.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

**§ 33. Obligation to measure excise goods**

(1) An excise warehousekeeper who produces excise goods, a handler of liquid combustible substances, a handler of biofuels and a producer of fuel from waste shall measure the quantity of raw material, semi-finished products and production of excise goods and, in the case of the production of alcohol, the ethanol content. An excise warehousekeeper need not measure the quantity of raw material or semi-finished products of excise goods upon production of shale-derived fuel oil, excluding the use of semi-finished products for the purposes specified in clause 27 of susbection 1 of § 27 of this Act.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

(2) An excise warehousekeeper, a person specified in subsection 5 of § 24 of this Act, a shipchandler, a handler of fuel who holds a permit for exemption from excise duty on energy, a producer of fuel from waste and a registered consignee shall measure the quantity of excise goods upon delivery of the excise goods from the place of business thereof and acceptance of the excise goods. A person specified in clause 6 of subsection 2 of § $69^2$ of this Act shall measure the quantity of the fuel used as heating fuel in the production

process of fuel or in stationary engine.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

(3) A producer of heat from solid fuel shall measure the quantity of solid fuel used for the production of heat prior to the commencement of use thereof for the production of heat.

(4) A payer of excise duty on electricity and a payer of excise duty on natural gas shall measure the quantity of electricity, motor natural gas, natural gas used for own purposes and the quantity of the electricity transmitted or natural gas transferred to consumers or other persons and the quantity of natural gas used for the production of heat.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(5) A payer of excise duty who releases for consumption the heavy fuel oil specified in subsection $8^1$ of § 66 of this Act must measure the density at 15 ̣C, the viscosity at 40 ̣C an d the sulphur content of each such lot of heavy fuel oil released for consumption, using for this purpose the test methods specified in the E stonian standard EVS-EN 590. In justified circumstances, the tax authority may, at the request of the payer of excise duty, permit less frequent measurement of the density, viscosity and sulphur content.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(6) A payer of excise duty who releases for consumption the shale-derived fuel oil specified in subsection $9^1$ of § 66 of this Act, at the request of the tax authority, must measure the density at 15 ̣C, the viscosity at 40 ̣C and the sulphur content of each such lot of shale-derived fuel oil released for consumption, using for this purpose the test methods specified in t he Estonian standard EVS-EN 590.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

### § $33^1$. Requirements for measurement of excise goods

(1) The measurement provided for in § 33 of this Act (hereinafter *measurement of excise goods*) shall be carried out according to the measurement procedures prepared on the basis of the relevant internationally recognised measurement methods.
[RT I, 10.05.2014, 1 – entry into force 20.05.2014]

(2) In case of measurement of excise goods, the traceability of the results of measurement must be proved on the basis of the Metrology Act.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(3) The traceability of the results of measurement need not be proved in the following cases:
1) in case of an excise warehousekeeper, except upon production of excise goods or storing excise goods in a stationary container;
2) in case of an excise warehousekeeper specified in subsection 1 of § 35 of this Act;
$2^1$) in case of excise warehousekeepers specified in subsections $1^5$ and $1^7$ of § 31 of this Act;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
3) in case of an excise warehousekeeper who engages only in supplying aircraft or ships;
4) in case of a registered consignee, except upon storing excise goods in a stationary container;
5) in case of a handler of biofuels, a producer of fuel from waste, a handler of liquid combustible substances, a handler of liquid petroleum gas and motor liquid petroleum gas, a shipchandler, a handler of liquid fuel who holds a permit for exemption from excise duty on energy, a producer of heat from solid fuel, a payer of excise duty on natural gas and a payer of excise duty on electricity;
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]
6) upon carrying out the measurement of shale-derived fuel oil by weighing;
[RT I 2008, 49, 272 – entry into force 01.01.2009]
7) in case of excise warehouse of the Defence Forces.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

($3^1$) An excise warehousekeeper who produces only beer, wine and fermented beverages from alcoholic beverages and whose production of each of these types of excise goods specified does not exceed 15,000 (included) hectolitres per calendar year need not prove the traceability of the measurement results after the expiry of the certificate of competence to carry out measurements which is submitted upon application for an activity license for an excise warehouse or exceeding the production volume limit specified in subsection $1^5$ of § 31 of this Act by more than 20 per cent. Exceeding the production volume limit of 15,000 hectolitres alone does not lead to the obligation to prove the traceability of the measurement results. The tax authority may require proof of the traceability of measurement results if the organisation of measurement does not comply with the requirements of this Act or if the organisation of measurement, production, production technology or equipment has been amended in a manner and to the extent which makes it necessary to check the accuracy of the measurement results for the purpose of verification of the correctness of the payment of excise duty.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(4) The competency of a measurer is proven if an accreditation institution has accredited the measurer or assessed and attested the measurer to be professionally competent for the measurement provided for in § 33 of this Act taking into consideration that the measurement process applied upon the production and storage of excise goods enables the quantity of excise goods actually produced and stored and, in the case of alcohol, also the ethanol content to be ascertained.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(5) In order to ensure proven traceability of measurement results, a person obligated to carry out measurements of excise goods may let himself or herself to be accredited or assessed and attested to be professionally competent or use the services of a laboratory of an accredited third party.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(6) The requirements for the metrological characteristics of measuring instruments and measurement procedures used for measuring excise goods shall be established by a regulation of the minister in charge of the policy sector.
[RT I, 10.05.2014, 1 – entry into force 20.05.2014]

(7) The measuring instruments used for measuring excise goods shall be verified or calibrated.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

### § 33[2]. Organisation of measurement of excise goods

(1) A person specified in § 33 of this Act shall document the results of the measurement of excise goods and, in case of solid fuel the calorific value, and keep records thereof. A payer of excise duty specified in subsections 5 and 6 of § 33 of this Act must document the results of the measurement of the density, viscosity and sulphur content of heavy fuel oil and shale-derived fuel oil, and keep records thereof.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(2) A warehousekeeper, a person specified in subsection 5 of § 24 of this Act, a shipchandler and a producer of fuel from waste shall, in case of the production of excise goods, prepare a document describing the production process and the storage of excise goods setting out when upon production and in which phases of the production process and when upon storage the measurements are carried out. An excise warehousekeeper who produces alcohol shall specify and document the phases of the production process where the alcohol produced undergoes irreversible qualitative or quantitative changes, including changes in ethanol content. A person specified in clause 6 of subsection 2 of § 69[2] of this Act shall prepare the description of the use of the fuel exempt from excise duty, which is used as heating fuel in the production process of fuel or in stationary engine.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

(3) A registered consignee shall prepare a document describing the measurements taken upon the acceptance, storage and delivery of the excise goods from the place of business.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(4) The tax authority has the right to request that amendments be made in to the organisation of measurement of excise goods for ascertaining the quantity of excise goods actually produced and stored.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

## Chapter 3
## EXCISE WAREHOUSE AND PLACE OF BUSINESS OF REGISTERED CONSIGNEE, EXCISE WAREHOUSE ACTIVITY LICENCE AND ACTIVITY LICENCE OF REGISTERED CONSIGNEE, AND TAX REPRESENTATIVE

## [RT I 2003, 90, 602 - entry into force 01.05.2004]

### § 34. Requirements for excise warehouse and place of business of registered consignee

(1) An excise warehouse and the place of business of a registered consignee shall meet the following requirements:
1) the excise warehousekeeper or the registered consignee has the exclusive right to use the territory of the excise warehouse and the place of business of the registered consignee respectively on the basis of a document certifying the right to use the land, and the territory of the excise warehouse is enclosed by a permanent barrier;
2) the premises used as the excise warehouse or the place of business of the registered consignee are separate from the premises of other persons and other premises used for non-commercial purposes;
3) the entrances and exits and the containers of the excise warehouse located in the excise warehouse or the place of business of the registered consignee are such that a customs seal can be affixed to them.

(2) Retail trade in excise goods is prohibited in excise warehouses.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

### § 34[1]. Receipt of excise goods by excise warehousekeeper outside excise warehouse

An excise warehousekeeper may, with the permission of the tax authority, receive outside the excise warehouse only excise goods dispatched from another Member State under an excise suspension arrangement. The tax authority grants permission if all the following conditions are fulfilled:
1) receipt of excise goods outside the excise warehouse is justified;
2) the traceability of the results of measurement for ascertaining the actual quantity of excise goods is ensured at the place of receipt of the excise goods;
3) goods are received at a place from where the excise warehousekeeper does not dispatch the goods any further.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

### § 35. Special conditions for keeping excise warehouses

(1) The provisions of clauses 1 and 3 of subsection 1 of § 34 and clause 1 of susbection 1 of § 40 of this Act do not apply to excise warehousekeepers who operate outside a city, town or small town as undertakings providing accommodation and catering services within the meaning of the Tourism Act and whose activities meet the following conditions:
1) no excise goods other than beer, wine and fermented beverages are produced;
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]
2) beer, wine and fermented beverages are produced in an amount of up to 4000 litres per calendar year;
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]
3) production takes place in the premises which the person providing the accommodation and catering services uses for business purposes and which have been accepted by the Tax and Customs Board;
4) the beer, wine and fermented beverages produced in the excise warehouse are sold only for consumption on the premises of the place of business of the undertaking providing accommodation and catering services;
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]
5) the excise warehousekeeper does not receive alcohol in the excise warehouse.

(2) An excise warehousekeeper specified in subsection 1 of this section need not provide security.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(3) [Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

### § 35[1]. Special conditions for registered consignees

(1) If a registered consignee receives occasionally excise goods under an excise suspension arrangement, which are dispatched from another Member State, and the registered consignee is not engaged in the provision of the services of wholesale or storage of excise goods of the same type as the received goods, the size of a tax liability which may arise shall be calculated on the basis of the quantity of excise goods received by the registered consignee under an excise suspension arrangement.

(2) Sections 34 and 36 of this Act do not apply to a registered consignee specified in subsection 1 of this section.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § 36. Obligations of excise warehousekeeper and registered consignee

(1) Except in the cases specified in subsection 2 of this section, an excise warehousekeeper and a registered consignee are required:
1) to keep separate documented records of excise goods, broken down by excise duty rate, case of exemption from excise duty and excise suspension arrangement;
2) to maintain stock records such that the information in the documents of the stock records corresponds to the accompanying documents concerning the movement of excise goods;
2[1]) in the case of an excise warehouse, to receive the excise goods transported to the excise warehousekeeper or the registered consignee under an excise suspension arrangement in the excise warehouse or at the place provided for in § 34[1] of this Act;
[RT I 2010, 8, 36 – entry into force 01.03.2010]
2[2]) to register the excise goods immediately after transportation; separate records shall be kept on excise goods received outside an excise warehouse or the place of business of a registered consignee;
[RT I 2010, 8, 36 – entry into force 01.03.2010]
2[3]) to maintain on paper the documents which provide the basis for the documents in the national electronic management system for accompanying documents of excise goods (hereinafter the *SADHES)*) or the computerised system of delivery notes specified in Articles 20 and 36 of Council Directive (EU) 2020/262 (hereinafter the EMCS) for the term of preservation of accounting source documents provided in the Accounting Act;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
3) to maintain an accumulating account on the creation of the obligation to pay excise duty and describe the procedure for maintaining the specified accounts in the rules for organisation of work;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
4) to submit documents in proof of changes in the information specified in § 39 of this Act to the tax authority and apply these changes after acceptance thereof by the tax authority. The tax authority shall be notified of changes the occurrence of which could not be foreseen not later than on the next working day and documents in proof thereof shall be submitted to the tax authority.
[RT I 2010, 8, 36 – entry into force 01.03.2010]
4[1]) to submit supplementary documents pursuant to § 39 of this Act sixty days before commencement of the production of excise goods if documents concerning production operations were not submitted upon application for an excise warehouse activity licence and to commence the production of excise goods with the permission of the tax authority after acceptance of all the required documents by the tax authority;
[RT I 2010, 8, 36 – entry into force 01.03.2010]
5) to submit, during the calendar month following a period of taxation, a calculation of the tax liability specified in subsection 4 of § 31 of this Act to the Tax and Customs Board if the tax liability arising during the period of taxation was more than 20 per cent greater or the tax liability arising during the last three periods of taxation taken separately was more than 10 per cent greater than the size of the tax liability which may arise or have arisen and which was taken as the basis for calculation of the security;
6) if necessary, to increase the security within fourteen working days in accordance with the amount of security determined by the Tax and Customs Board;
7) to be liable for payment of excise duty on excise goods in the excise warehouse or the place of business of the registered consignee;
8) in the case of an excise warehouse, to be the only undertaking producing and storing excise goods in the excise warehouse for the keeping of which the warehousekeeper has an excise warehouse activity licence and not to permit other undertakings to produce or receive excise goods in the excise warehouse or dispatch excise goods from the excise warehouse pursuant to any procedure or in any manner;
9) to be the only registered consignee receiving, storing and dispatching excise goods in the place of business of the registered consignee for the keeping of which the consignee has an activity licence of a registered consignee;
10) [Repealed – RT I 2010, 8, 36 – entry into force 01.03.2010]
11) to store excise goods separately from other goods. Excise goods on which excise duty has been paid and excise goods on which excise duty has not been paid shall be stored separately in the excise warehouse. Packaged excise goods shall be grouped in the excise warehouse according to the owners of the goods;
12) to store excise goods in the excise warehouse or the place of business of the registered consignee such that an official conducting an inspection is ensured access to each container and lot of goods without moving goods;
13) agree to supervision and inventory control and ensure that the Tax and Customs Board has access to all parts of the premises and territory of the excise warehouse or the place of business of the registered consignee and to provide them with separate working premises and means of communication where necessary;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
14) in the case of an excise warehouse, in the event that excise goods are dispatched under an excise suspension arrangement, to verify the right of the consignee to receive the goods under the excise suspension arrangement;
15) upon transportation of excise goods to another Member State under an excise suspension arrangement, to number the grouped

packaging or transport packaging of the excise goods and ensure that access to the excise goods is impossible without leaving traces;
16) to monitor that, upon the transfer of excise goods to the holder of a permit for exemption from excise duty, the quantity of excise goods exempt from excise duty transferred to the holder of a permit for exemption from excise duty does not exceed the quantity of excise goods not acquired pursuant to information in the permit and to record promptly the information concerning the transferred excise goods exempt from excise duty in the permit for exemption from excise duty;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

16$^{1}$) to verify, upon transfer of goods for supplies for aircraft or ships that the recipient of such goods is a person entitled to receive tax-free excise goods;
[RT I 2005, 68, 527 – entry into force 01.01.2006]
17) in the case of the production of spirit, to take samples from each lot of the cereals used as raw material for spirit for laboratory analysis to determine starch content, moisture and impurities. Upon the production of spirit from raw material other than cereals, to take samples from each lot of the raw material for laboratory analysis on the basis of which it is possible to ascertain the maximum quantity of spirit that can be produced from such raw material. The samples of cereals for laboratory analysis shall be preserved for 180 days as of the date on which the samples were taken. The procedure for taking and preservation of samples shall be approved by the tax authority.
[RT I 2010, 8, 36 – entry into force 01.03.2010]
18) to notify the tax authority of the fiscal marking of fuel before performing such activities;
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

18$^{1}$) to submit to the tax authority through the SADHES supporting documents module an analysis record of an accredited laboratory confirming the compliance of the denaturing substances or ester-aldehyde fraction with the requirements of this Act upon the dispatch of denatured alcohol or ester-aldehyde fraction from an excise warehouse;
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]
19) to keep records of the quantity of denatured alcohol dispatched from the excise warehouse and of the ethanol content of such alcohol, broken down by type of denaturing activity and consignee;
[RT I 2008, 49, 272 – entry into force 01.01.2009]
20) [Repealed – RT I, 03.04.2018, 2 – entry into force 01.02.2019]
21) to keep records, in case of each lot of liquid combustible substances dispatched from an excise warehouse, of the fuels included therein by types and quantities and, if a lot of liquid combustible substances contains heavy fuel oil or shale-derived fuel oil, the records shall include their density at 15 ºC, viscosity at 40 ºC and sulphur content.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(1$^{1}$) Excise warehousekeeper shall keep stock records of the fuels listed in subsection 1 of § 19 of this Act, except for solid fuel and natural gas, in the database specified in subsection 1 of § 25$^{9}$ of the Taxation Act. The list of data recorded in the calculation shall be established by a regulation of the minister in charge of the policy sector.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) Excise warehousekeepers specified in § 35 of this Act must comply with the requirements provided in clauses 1, 3, 4, 7, 8, 12 and 13 of subsection 1 of this section.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 36$^{1}$. Obligations of tax representative

A tax representative is required to:

1) keep documented records of distance sellers according to the data received on the basis of subsection 2 of § 44$^{2}$ of this Ac
2) maintain an accumulating account of the creation of the obligation to pay excise duty;
3) ensure payment of excise duty and submit a security to the tax authority;
4) increase the security within seven working days or, in the cases justified to the tax authority, within 14 working days according to the amount of security determined by the tax authority;
5) immediately notify the tax authority of the problems of receiving data from the remote seller;
6) in the case of a loss of excise goods, which has occurred during the transport of excise goods, immediately prepare a report setting out the extent of loss and reasons therefor and submit the report to the tax authority together with relevant evidence.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 37. Reporting

(1) An excise warehousekeeper is required to submit a report on the movement of excise goods and stock in the warehouse to the Tax and Customs Board not later than by the twentieth day of the calendar month following the taxable period.
[RT I, 30.06.2015, 1 – entry into force 01.01.2016]

(2) The form of reports on the movement of excise goods and stock in a warehouse and the procedure for completing the form shall be established by a regulation of the minister in charge of the policy sector.

### § 38. Excise warehouse activity licence and activity licence of registered consignee

(1) An excise warehouse activity licence or an activity licence of a registered consignee grants the right to operate as an excise warehousekeeper or a registered consignee in a location accepted by the Tax and Customs Board. If a registered consignee does not have a place of business, an activity licence of a registered consignee grants the right to receive excise goods under the excise suspension arrangement at a location of which the Tax and Customs Board is notified.

(2) An excise warehouse activity licence and an activity licence of a registered consignee is granted by a decision of the tax authority.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

(3) [Repealed – RT I 2010, 8, 36 – entry into force 01.03.2010]

**§ 39. Documents to be submitted upon application for excise warehouse activity licence and activity licence of registered consignee**

(1) An applicant for an excise warehouse activity licence or an activity licence of a registered consignee shall submit the following information and documents to the Tax and Customs Board:

1) a written application setting out the reasons for the foundation of an excise warehouse or the place of business of a registered consignee, the address of the excise warehouse or place of business of the registered consignee to be founded, the contact details of the applicant and requisite information concerning the applicant's bank;

1[1]) information on the place of receipt of excise goods;
[RT I 2004, 84, 569 – entry into force 01.01.2005]

2) the business plan;

3) a plan of the layout of the excise warehouse or the place of business of the registered consignee setting out the area of and points of access to the territory, buildings and structures, and plans of the buildings setting out the area of the rooms and the entrances and exits;

4) the name of the owner of the buildings, rooms, structures and territory and a document signed by the owner which certifies the exclusive right of the excise warehousekeeper or registered consignee to use the territory, buildings, rooms and structures of the excise warehouse or the place of business of the registered consignee;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

5) a description of the use of the rooms of the excise warehouse setting out, in the case of production of excise goods, the places where raw material, semi-finished products and finished products are stored;

6) plans of the location of the containers of excise goods, raw material thereof and semi-finished products and information on the capacity of the containers;

6[1]) in the case of the production of excise goods, plans of technological equipment and pipelines;
[RT I 2008, 49, 272 – entry into force 01.07.2009]

7) the accounting policies and procedures;

7[1]) rules for organisation of work in the excise warehouse or a place of business of the registered consignee;
[RT I 2008, 49, 272 – entry into force 01.07.2009]

7[2]) a description of the production process of excise goods and a description of the storage of excise goods;
[RT I 2008, 49, 272 – entry into force 01.07.2009]

8) in the case of an excise warehouse, the consumption rates specified in clause 2 of subsection 1 of § 27 of this Act;

9) the maximum levels of loss of excise goods specified in subsection 2 of § 30 of this Act;

10) a certificate of competence to carry out measurements;
[RT I 2008, 49, 272 – entry into force 01.01.2009]

11) a contract for use of services of an independent accredited laboratory for the measurement of excise goods.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(2) The business plan specified in clause 2 of subsection 1 of this section shall contain the following information:

1) a description of the excise goods produced and stored under an excise suspension arrangement and, in the case of a registered consignee, a description of the excise goods received under an excise suspension arrangement;
[RT I 2004, 84, 569 – entry into force 01.01.2005]

2) [repealed – RT I, 16.06.2017, 73 – entry into force 01.01.2018]

3) [repealed – RT I, 16.06.2017, 73 – entry into force 01.01.2018]

4) [repealed – RT I, 16.06.2017, 73 – entry into force 01.01.2018]

5) in the case of an excise warehouse, the production capacity of excise goods and the maximum possible storage capacity of excise goods in the excise warehouse;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

6) a calculation of the size of the tax liability which may arise or has arisen as specified in subsection 4 of § 31 of this Act;

7) [Repealed – RT I 2008, 49, 272 – entry into force 01.01.2009]

(2[1]) A registered consignee who occasionally receives excise goods under an excise suspension arrangement, which are dispatched from another Member State, shall, upon application for an activity licence of a registered consignee, submit a written application which shall set out the place and date of the receipt of the excise goods, a description, the quantity and purpose of use of the excise goods received as well as the areas of activity, the contact details and requisite information concerning the bank thereof and information concerning the consignor of the goods.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(3) In order to obtain an excise warehouse activity licence for an excise warehouse which complies with the conditions provided for in subsection 1 of § 35 of this Act, the applicant shall submit the documents and information specified in clauses 1, 2, and 5 of subsection 1 of this section.

(4) The documents specified in subsection 1 of this section shall be signed by the person applying for the excise warehouse activity licence or an activity licence of a registered consignee or by a representative thereof.

(5) The Tax and Customs Board has the right to demand that an applicant for an excise warehouse activity licence or an activity licence of a registered consignee submit other relevant documents in addition to the documents specified in subsection 1 of this section.

**§ 40. Issue of excise warehouse activity licences and activity licences of registered consignee**

(1) An excise warehouse activity licence or an activity licence of a registered consignee shall be issued to a person if:

1) the person, except for excise warehouse of the Defence Forces, is entered in the commercial register and is registered in Estonia as a person liable to value added tax;
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

2) bankruptcy or liquidation proceedings have not been brought against the person;

3) during the year immediately preceding the date of submission of an application for an excise warehouse activity licence or for an activity licence of a registered consignee, the Tax and Customs Board has not revoked the specified licence of the person for reasons specified in clause 1 of subsection 1 or subsection 2 of § 43 of this Act;
4) the person does not have tax arrears, including tax arrears payable in instalments;
5) the excise warehouse or the place of business of the registered consignee complies with the requirements provided for in § 34 of this Act or the excise warehouse complies with the requirements provided for in § 35 of this Act;
6) the accounting policies and procedures are in compliance with the requirements provided for in the Accounting Act;
7) in warehouse stock records and accounting of the excise warehouse or the place of business of the registered consignee, the excise goods are recorded to the accuracy of eight digits of the CN code and, in the case of alcohol, the ethanol content and quantity in litres are recorded and, in the case of fuel, the quantity is recorded in accordance with the units used for calculating the excise duty rate set out in § 66 of this Act and, in the case of tobacco products, the quantity is recorded in pieces or kilograms respectively;
8) the documents and information listed in subsections 1 and 5 of § 39 of this Act have been submitted, and the Tax and Customs Board has accepted them;
9) the security required on the basis of this Act is accepted by the Tax and Customs Board.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]
10) [Repealed – RT I 2008, 49, 272 – entry into force 01.01.2009]

($1^1$) An activity licence of a registered consignee shall be issued separately for the receipt of each consignment provided that the following conditions are met:
1) an applicant for the activity licence receives occasionally excise goods under an excise suspension arrangement, which are dispatched from another Member State, and the applicant for the activity licence has not engaged in the provision of the services of wholesale or storage of excise goods of the same type as the received goods during the twelve months preceding the month of submission of the application;
2) the documents and information specified in subsection $2^1$ of § 39 of this Act have been submitted;
3) the excise goods received on the basis of an activity licence are not stored for the purpose of providing a service or sold by way of wholesale;
4) the requirements specified in clauses 1–4 and 9 of subsection 1 of this section have been fulfilled.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

($1^2$) The issue of an excise warehouse activity licence or an activity licence of a registered consignee may be refused if the person or a member of the management or controlling body of the legal person has, during the twelve months preceding the month of submission of the application, committed at least one of the misdemeanours provided for in §§ $153^1$–$155^2$ of the Taxation Act for which a natural person was punished by a fine exceeding 100 fine units or a legal person by a fine exceeding 2000 euros or at least one of the offences provided for in §§ 335, 336, 374–$376^2$, $389^1$–391 and 393 of the Penal Code.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

($1^3$) The issue of an activity licence of a registered consignee separately for the receipt of each consignment may be refused if the person has violated the condition provided for in clause 3 of subsection $1^1$ of this section during the twelve months preceding the month of submission of the application for activity licence.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(2) A decision to issue or to refuse to issue an excise warehouse activity licence or an activity licence of a registered consignee shall be made within thirty days, in the case of the production of excise goods within sixty days as of the date of submission of the documents specified in § 39 of this Act. The term for the issue of an excise warehouse activity licence may be extended by up to thirty days due to the conduct of an expert assessment. An activity licence shall be issued to an excise warehousekeeper or a registered consignee not later than on the date following the date of acceptance of the security. If proceedings have been initiated in respect to a person applying for an excise warehouse activity licence or an activity licence of a registered consignee or to a member of the management and controlling body of such person regarding at least one of the offences or misdemeanours referred to in subsection $1^2$ of this section, the term for making a decision on granting the excise warehouse activity licence or the activity licence of a registered consignee may be extended until a decision concerning the violation specified in this subsection of this section enters into force.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

($2^1$) An activity licence of a registered consignee shall be issued to a registered consignee who receives occasionally excise goods under an excise suspension arrangement, which are dispatched from another Member State within seven days as of the date of provision of security and submission of the documents and information specified in subsection $2^1$ of § 39 of this Act.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(3) Prior to activities commencing in an excise warehouse, a committee appointed by the Director General of the Tax and Customs Board or an official authorised by the Director General shall carry out an inventory in the excise warehouse in the presence of the excise warehousekeeper or a representative thereof and prepare an inventory report setting out the quantity of excise goods in the possession of the excise warehousekeeper. The excise warehousekeeper shall register the excise goods in the stock records in the quantity specified in the inventory report.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(4) The Tax and Customs Board has the right to demand that amendments be made to the information submitted upon application for an excise warehouse activity licence or an activity licence of a registered consignee even after the activity licence has been issued, and a decision of independent experts may be taken as the basis therefor if necessary. If, according to the results of an expert assessment, the excise warehousekeeper or registered consignee has submitted incorrect information, the costs relating to the expert assessment shall be covered by the excise warehousekeeper or registered consignee. The Tax and Customs Board shall submit a claim for reimbursement of the costs pursuant to the provisions of the Taxation Act.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

### § 40[1]. Activity licence of registered consignor

(1) An activity licence of a registered consignor grants the right to operate as a registered consignor.

(2) Upon application for an activity licence of a registered consignor, the registered consignor shall submit a written application to the tax authority which shall set out the following information:
1) the time and place of importation of the excise goods;
2) the description of the imported excise goods and the commodity code thereof to the accuracy of eight digits of the CN code and, in the case of alcohol, the ethanol content and quantity in litres shall be recorded and, in the case of fuel, the quantity shall be recorded in accordance with the units used for calculating the excise duty rate set out in § 66 of this Act and, in the case of tobacco products, the quantity shall be recorded in pieces or kilograms;
3) a calculation of the size of the tax liability which may arise or has arisen as specified in subsection 5 of § 31 of this Act;
4) the name of the consignee and the status of the consignee as a payer of excise duty, number and address of the place of business of the payer of excise duty;
5) address of the place and time of transfer of the excise goods to the consignee;
6) the name, address of the residence or registered office, address of the place of business, contact details of the applicant for the activity licence, requisite information concerning the applicant's bank and information concerning the applicant's other business activities.

(3) In order to issue an activity licence of a registered consignor, the tax authority has the right to demand that an applicant for the activity licence submit other relevant information in addition to the information specified in subsection 2 of this section.

(4) An activity licence of a registered consignor shall be issued by a decision of the tax authority separately for each dispatch of excise goods, except for alternative tobacco products. An activity licence of a registered consignor shall be issued if all the following conditions are met:
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
1) the excise goods to be dispatched to another Member State are imported by the consignor;
2) the excise goods are dispatched to another Member State to a person who has the right to receive excise goods under the excise suspension arrangement;
3) the information specified in subsection 2 of this section has been submitted;.
4) the requirements specified in clauses 1–4 and 9 of subsection 1 of § 40 of this Act have been fulfilled.

(5) An activity licence of a registered consignor shall be issued to a registered consignor within seven days as of the date of provision of security and submission of the information specified in this section.

(6) The issue of an activity licence of a registered consignor may be refused if:
1) the person or a member of the management or controlling body of the legal person has, during the twelve months preceding the month of submission of the application, committed at least one of the misdemeanours provided for in §§ 153[1]–155[2] of the Taxation Act for which a natural person was punished by a fine exceeding 100 fine units or a legal person by a fine exceeding 2000 euros or at least one of the offences provided for in §§ 335, 336, 374–376[2], 389[1]–391 and 393 of the Penal Code;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
2) the person has violated the conditions provided for in subsection 4 of this section during the twelve months preceding the month of submission of the application for an activity licence.

(7) A registered consignor shall notify immediately of changes to the information specified in subsection 2 of this section. If the information changes, all the conditions provided for in subsection 4 of this section must be fulfilled.

(8) An activity licence of a registered consignor becomes invalid if the information which was basis for the issue of the activity licence changes and the changes do not comply with the conditions set out in subsection 4 of this section.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

### § 41. Registration of persons in information system

[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(1) Upon the issue of an excise warehouse activity licence, an activity licence of a registered consignee, an activity licence of a registered consignor or an activity licence of a tax representative to the applicant therefor, the tax authority registers the applicant in the electronic information system of the tax authority and assigns an excise warehousekeeper, registered consignee, registered consignor or tax representative number to the applicant respectively

(1[1]) The tax authority registers a person, at their request, as a certified consignor or certified consignee in the electronic information system of the tax authority. The certified consignor or certified consignee is registered separately for each dispatch or receipt of excise goods. The tax authority assigns the certified consignor number or certified consignee number to the person after accepting the data provided by the applicant based on subsection 2 of this section and, at the request, after accepting the security.

(2) The information to be entered in the information system and the combination numbers of the persons specified in subsections 1 and 1[1] of this section are be established by a regulation of the minister in charge of the policy sector.

(3) The information system specified in this section is, according to the Taxation Act, part of the register of taxable persons.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 42. Suspension of excise warehouse activity licence and activity licence of registered consignee

(1) The tax authority shall suspend an excise warehouse activity licence or an activity licence of a registered consignee if
1) there is no security;
2) at least five days before the expiry of security the excise warehousekeeper or the registered consignee has not provided new security, or

3) bankruptcy proceedings have been brought against the excise warehousekeeper or the registered consignee.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

(2) The tax authority may suspend an excise warehouse activity licence or an activity licence of a registered consignee if:
[RT I 2010, 8, 36 – entry into force 01.04.2010]

1) proceedings have been initiated against the holder of the licence concerning a misdemeanour provided for in §§ $153^1$-$155^2$ of the Taxation Act or violation of the customs legislation, for which the punishment prescribed is a fine exceeding 100 fine units in the case of a natural person and a fine exceeding 2000 euros in the case of a legal person;
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

2) proceedings have been initiated against the holder of the licence concerning at least one offence provided for in §§ 335, 336, 374–$376^2$, $389^1$–391 and 393 of the Penal Code;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

3) the holder of the licence has submitted false information or falsified documents upon application for the excise warehouse activity licence or the activity licence of a registered consignee or has made changes in the information on the basis of which the activity licence was applied for and applied the changes without acceptance of the tax authority;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

4) the security of the holder of the licence does not comply with the requirements of the Taxation Act;

5) the holder of the licence has failed to comply with an administrative act of the tax authority concerning the failure to comply with the requirements of this Act or;
[RT I 2010, 8, 36 – entry into force 01.04.2010]

6) the holder of the licence submits an application for the suspension of the excise warehouse activity licence or the activity licence of a registered consignee issued to the holder.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(3) An excise warehouse activity licence or an activity licence of a registered consignee may be suspended for up to sixty days or until a decision concerning the violation specified in subsection 2 of this section enters into force.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(4) A registered consignee whose activity licence has been suspended shall not receive excise goods under an excise suspension arrangement.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(5) An excise warehousekeeper whose activity licence has been suspended shall not:

1) receive excise goods under an excise suspension arrangement;

2) dispatch excise goods under an excise suspension arrangement, except in the case the excise goods are received by the recipient of the excise goods at the consignor;

3) dispatch the excise goods on which excise duty has not been paid if the excise warehousekeeper has no security or if the security does not comply with the requirements;

4) produce excise goods, with the exception of denaturing of alcohol.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

($5^1$) In the case specified in clause 3 of subsection 5 of this section, it is permitted to dispatch excise goods only if, on the basis of a regulation of a tax authority, the excise duty has been paid prior to dispatching the excise goods.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(6) Production of excise goods under an excise suspension arrangement the production of which is uncompleted on the date of the suspension of an excise warehouse activity licence may be continued with the permission of the tax authority.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(7) An excise warehousekeeper or a registered consignee may continue activities on the basis of a written decision of tax authority or a person authorised by him or her.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

(8) Before making a decision concerning the suspension of an activity licence, the tax authority may impose a non-compliance levy upon failure to comply with an administrative act prepared for compliance with the requirements of this Act. The upper limit for a non-compliance levy is 3200 euros unless the upper limit of non-compliance levy has been provided for in the Taxation Act.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

**§ 43. Revocation of excise warehouse activity licence and activity licence of registered consignee**

(1) The tax authority shall revoke an excise warehouse activity licence or an activity licence of a registered consignee if:
[RT I 2010, 8, 36 – entry into force 01.04.2010]

1) the circumstances specified in subsection 1 or clauses 3, 4 or 5 of subsection 2 of § 42 of this Act which caused the suspension of the excise warehouse activity licence or the activity licence of a registered consignee continue to exist for sixty days after the date of suspension of the licence;
[RT I 2008, 49, 272 – entry into force 01.01.2009]

$1^1$) the holder of the licence at whose request the excise warehouse activity licence or the activity licence of a registered consignee was suspended does not submit an application for continuation of the activities within sixty days after the date of the suspension of the activity licence;
[RT I 2008, 49, 272 – entry into force 01.01.2009]

2) the excise warehousekeeper or the registered consignee submits an application for revocation of the excise warehouse activity licence or the activity licence of a registered consignee issued thereto;

3) the excise warehousekeeper or registered consignee is declared bankrupt or bankruptcy proceedings are terminated by abatement;
[RT I 2010, 8, 36 – entry into force 01.03.2010]

4) a termination or distribution resolution is adopted with regard to the excise warehousekeeper or the registered consignee;

[RT I 2008, 49, 272 – entry into force 01.01.2009]
5) a new excise warehouse activity licence or an activity licence of a registered consignee is issued.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

(1[1]) The tax authority may refuse from revoking an excise warehouse activity licence or an activity licence of a registered consignee based on the holder's application at the time when the validity of the activity licence of the holder of the activity licence is suspended due to the reasons specified in clauses 1–5 of subsection 2 of § 42 of this Act.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(2) The tax authority may revoke an excise warehouse activity licence or an activity licence of a registered consignee where security has not been provided, or a violation specified in clauses 1–3 of subsection 2 of § 42 of this Act has been committed, or the permit holder has not handled excise goods during the last 12 calendar months.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(3) If an undertaking has several excise warehouses or places of business of a registered consignee, the revocation of the excise warehouse activity licence or the activity licence of a registered consignee of the undertaking applies to all the excise warehouses and places of business of the registered consignee.

(4) It is prohibited to produce, receive and dispatch excise goods under an excise suspension arrangement in an excise warehouse the excise warehouse activity licence of which has been revoked, except in the case specified in clause 4 of subsection 1 of § 26 of this Act.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

**§ 44. Inventory**

(1) On the date when a decision to revoke an excise warehouse activity licence is made, the Director General of the Tax and Customs Board or an official authorised by the Director General shall form a committee which also includes a representative of the excise warehousekeeper.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(2) The committee shall immediately carry out an inventory of goods in the excise warehouse and prepare an inventory report setting out the quantity of excise goods subject to excise duty, broken down by unit used to calculate the excise duty rate.

(3) Within thirty days after the date of preparation of an inventory report, except in the case specified in clause 5 of subsection 1 of § 43 of this Act, the excise warehousekeeper is required to pay excise duty on excise goods subject to excise duty or to transport the excise goods to another excise warehouse on the condition that the other excise warehousekeeper receives the excise goods in the excise warehouse of the consignor.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

## Chapter 3[1]
## OBLIGATIONS OF CONSIGNOR, DELIVERER AND RECIPIENT OF EXCISE GOODS RELEASED FOR CONSUMPTION

## [RT I 2003, 90, 602 - entry into force 01.05.2004]

**§ 44[1]. Obligations of distance seller selling excise goods from Estonia**

A distance seller selling excise goods from Estonia must:
1) be entered in the commercial register and registered as a person liable to value added tax in Estonia;
2) comply with the requirements of the Member State of destination related to payment of excise duty;
3) submit to the tax authority the delivery note specified in subsection 3 of § 45 of this Act through the SADHES before the dispatch of excise goods to another Member State;
4) keep records by the recipients of the excise goods regarding the excise goods dispatched to them to the accuracy of eight digits of the CN code, indicating the quantity of the excise goods and, in the case of alcohol, also the ethanol content.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

**§ 44[2]. Obligations of distance seller selling excise goods to Estonia**

(1) A distance seller, who has undertaken the obligation to pay excise duty
must submit the following documents and information to the tax authority before the dispatch of the goods to Estonia:
1) the name and address of the distant seller and the address of the place from which the goods are dispatched to Estonia;
2) the type, name, ethanol content and quantity of excise goods;
3) the security for excise duty;
4) the place of delivery of the excise goods: county and city, town or small town;
5) the name and contact details of the recipient of excise goods;
6) the provisional date of delivery of excise goods to the recipient.

(2) A distance seller, who chooses a tax representative to perform the obligation to pay excise duty, must submit the information specified in subsection 1 of this section to the tax representative before the dispatch of the goods to Estonia.

(3) In the case specified in subsection 2 of this section, before the dispatch of excise goods to Estonia the tax representative must notify the tax authority of their name as a tax representative, the commercial registry code and the data of the represented distant seller in accordance with clause 1 of subsection 1 of the same section and, at the request of the tax authority, submit a calculation of the obligation to pay excise duty, which has arisen and may arise, based on the data of the current calendar month.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

**§ 44[3]. Obligations of consignor of excise goods released for consumption and dispatched into another Member State**

A person who dispatches the excise goods released for consumption to another Member State for commercial purposes must:
1) be registered as a certified consignor in the electronic information system of the tax authority before the dispatch of the goods to another Member State;
2) enable the tax authority to check the consignment of excise goods before its dispatch;
3) dispatch excise goods, with the exception of alternative tobacco products, only to a person who has the status of a certified consignee in the Member State of destination of the excise goods;
4) comply with the requirements set forth in § 45 of this Act;
5) maintain on paper the documents which provide the basis for the documents in the SADHES or the EMCS, during the period of preservation of the original accounting documents provided in the Accounting Act.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 44[4]. Obligations of recipient of excise goods released for consumption in another Member State

[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
A person who accepts excise goods released for consumption in another Member State and transported to Estonia for commercial purposes must:
1) be registered as a certified consignee in the electronic information system of the tax authority before the dispatch of the goods from another Member State;
2) notify the tax authority through the SADHES of the intention to receive alternative tobacco products before the dispatch of them from another Member State;
3) agree to inspections that enable the tax authority to determine the amount of excise goods actually received and the excise duty paid or payable on the excise goods;
4) receive only excise goods dispatched by a certified consignor from another Member State, except in the case of alternative tobacco products;
5) register the excise goods immediately upon their arrival at their destination, except in case of refusal to receive;
6) comply with the requirements provided in § 45 of this Act;
7) submit a security to the tax authority before the dispatch of excise goods to Estonia from another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 44[5]. Obligations of recipient of excise goods acquired by distance selling

Before the distance seller dispatches excise goods to Estonia, a natural person who is liable for payment of excise duty must provide to the tax authority a security for payment of excise duty and communicate:
1) the type, name, quantity and ethanol content of excise goods received from another Member State;
2) the provisional place and date of receiving excise goods and his or her contact details.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

## Chapter 4
## ACCOMPANYING DOCUMENTS OF EXCISE GOODS AND ELECTRONIC SYSTEM FOR MANAGEMENT THEREOF

## [RT I, 20.06.2014, 3 - entry into force 01.07.2014]

### § 45. Accompanying documents of excise goods and electronic system for management thereof

[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(1) Transportation of excise goods within Estonia is deemed to be transportation under an excise suspension arrangement on the basis of the delivery note A prepared with regard thereto in the SADHES or on the basis of the delivery note on paper substituting for the specified delivery note in the cases provided for on the basis of subsection 14 of this section. Upon transportation, excise goods shall be accompanied by a print-out of the delivery note A, a commercial document stating in a clearly identifiable manner the number received through the SADHES on the delivery note of these excise goods, or a delivery note on paper substituting for the delivery note A, if the excise goods are dispatched under an excise suspension arrangement:
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
1) to a person located in Estonia;
2) to an aircraft or ship bound from Estonia for a foreign state;
3) from the place of their import to an excise warehouse located in Estonia, and the excise warehousekeeper is not the importer;
4) from an excise warehouse to a location where these leave Estonia for a third country, and the excise warehousekeeper is not the exporter.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(1[1]) The obligatory delivery note of excise goods transported outside an excise suspension arrangement, which are dispatched from an excise warehouse within Estonia, is the delivery note T processed in the SADHES. Upon transportation, excise goods shall be accompanied by a print-out of the delivery note T, a commercial document stating in a clearly identifiable manner the number received through the SADHES on the delivery note of these excise goods, or a delivery note on paper substituting for the delivery note T, if the excise goods are dispatched from an excise warehouse outside an excise suspension arrangement:
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
1) to a person located in Estonia;
2) to an aircraft or ship bound from Estonia for a foreign state;
3) to a location where these leave Estonia for a third country, and the excise warehousekeeper is not the exporter.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(1[2]) An excise warehousekeeper shall transfer excise goods received for the purposes of § 34[1] of this Act to another person on the basis of a delivery note of excise goods dispatched outside an excise suspension arrangement used upon transportation of the goods

within Estonia.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(1$^{3}$) The delivery notes or commercial documents specified in subsections 1 and 1$^{1}$ of this section need not accompany excise goods in the case of carriage of the goods by pipeline.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(1$^{4}$) An excise warehousekeeper who meets the conditions specified in subsection 1 of § 35 of this Act need not prepare a delivery note upon delivery of the excise goods from an excise warehouse.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(1$^{5}$) It is prohibited to dispatch excise goods before the time indicated on the delivery note A or T.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(2) The mandatory delivery note for excise goods dispatched into or through another Member State under an excise suspension arrangement is the delivery note specified in Article 20 or 36 of Council Directive (EU) 2020/262, processed in the electronic system EMCS.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(3) In the case of distance selling to another Member State, the mandatory delivery note for excise goods is the delivery note that reflects other cases of the transport between Member States processed in the SADHES (hereafter the LRM delivery note). The dispatcher of the excise goods must submit the specified delivery note to the tax authority through the SADHES before the dispatch of the excise goods to another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(3$^{1}$) The mandatory delivery note for alternative tobacco products upon their transport to another Member State for commercial purposes under an excise suspension arrangement or outside the excise suspension arrangement is the LRM-delivery note processed in the SADHES. The dispatcher of the excise goods must submit the specified delivery note to the tax authority through the SADHES before the dispatch of the excise goods to another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(4) The transport of excise goods to another Member State or through another Member State is deemed to be transportation under an excise suspension arrangement based on the corresponding electronic delivery note (hereinafter the eAD delivery note) reflecting the inter-membership transport of goods not subject to excise duty, drawn up in the EMCS with regard to it, except in the case specified in subsection 3$^{1}$ of this section. The transport of excise goods to another Member State or through another Member State is deemed to take place outside an excise suspension arrangement on the basis of a delivery note reflecting the inter-membership transport of the goods taxed with excise duty, drawn up in the EMCS (hereinafter referred to as the eSAD delivery note), except in the case specified in subsection 3 or 3$^{1}$ of this section (the eAD delivery note and the eSAD delivery note hereinafter jointly referred to as the e-delivery note). The dispatcher of excise goods submits a pre-filled e-delivery note to the tax authority in the EMCS before the dispatch of the excise goods. The tax authority notifies the person who submitted a pre-completed e-delivery note promptly of the errors made upon completion of the e-delivery note. In the case that errors are not detected in the completion of the e-delivery note, the tax authority declares the e-delivery note valid by giving it a number. Upon transportation the excise goods must be accompanied with a printout of the e-delivery note or an LRM-delivery note, a commercial document on which the number, received through the electronic system for the e-delivery note or LRM-delivery note of these excise goods, is marked in a clearly identifiable manner, or a delivery note on paper replacing the specified delivery notes on which the number of the delivery note given by the tax authority is marked in a clearly distinguishable manner. Upon exporting excise goods under excise suspension arrangement, the number of the eAD-delivery note is marked on the export customs declaration. It is prohibited to dispatch excise goods before the time marked on the e-delivery note or the LRM-delivery note.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(4$^{1}$) The eSAD-delivery note drawn up in the EMCS is the mandatory delivery note in the case of the dispatch of fully denatured alcohol, specified in subsection 1 of § 13 of this Act, to another Member State or through another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(4$^{2}$) The eAD-delivery note drawn up in the EMCS is the mandatory delivery note in the case of the dispatch of alcohol, specified in subsections 1$^{1}$ and 3 of § 13 of this Act, to another Member State or through another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(5) An e-delivery note of excise goods may be replaced by a delivery note on paper where it is not possible to use the EMCS before the dispatch of the goods. The dispatcher of excise goods must submit a delivery note on paper to the tax authority before the dispatch of the excise goods in the case that the goods are dispatched before restoration of the possibility to use the EMCS. The dispatcher of excise goods must submit an e-delivery note to the tax authority as soon as the possibility to use the EMCS is restored. The transportation of excise goods takes placebased on the delivery note on paper until the e-delivery note formalised for the transportation is declared valid. In the case the transportation of excise goods was commenced on the basis of the delivery note on paper, replacing the e-delivery note, and the e-delivery note drawn up for the transportation of goods is declared valid during the transportation, the dispatcher of the excise goods must ensure that the number of the e-delivery note received through the EMCS is marked immediately on the delivery note on paper, accompanying the excise goods, or another commercial document.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(6) A consignor of excise goods has the right to cancel an electronic delivery note before dispatching the excise goods. A consignor of excise goods shall immediately submit a notice concerning cancellation of an electronic delivery note if excise goods were not dispatched on the date indicated on the delivery note. An electronic delivery note is void if excise goods are not dispatched on the date indicated on the electronic delivery note.

(7) A dispatcher of the excise goods under excise suspension arrangement has the right to change the destination of the excise goods during transportation of the excise goods, considering that the new consignee must be a person who has the right to receive excise goods under an excise suspension arrangement.The dispatcher of excise goods released for consumption to another Member State may change the destination during the transport of the excise goods in the case both the consignee of the excise goods and the Member State of destination, to which the goods were initially dispatched, remain the same or in the case the new destination is the place from which the excise goods were initially dispatched.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($7^1$) The dispatcher of excise goods is required to immediately notify the tax authority through the EMCS about the changing of the means of transport, partial or total destruction of the goods, loss of the goods or means of transport or other such incidents which took place during the transportation of the goods from one Member State to another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(8) The recipient of excise goods is required to notify the tax authority through the EMCS of the receipt of the excise goods dispatched thereto from another Member State or through another Member State immediately, but not later than on the fifth day as of the receipt of the excise goods. With good reason, the tax authority may extend the period for notification of the receipt of excise goods by five days. The consignee of excise goods specified in clause 1, $1^1$ or $1^2$ of subsection 1 of § 27 of this Act notifies the tax authority of the receipt of excise goods from another Member State pursuant to the rules established based on subsection 13 of this section.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($8^1$) The recipient of excise goods indicated on the e-delivery note is required to notify the tax authority of the refusal to receive excise goods dispatched to the recipient from another Member State or through another Member State immediately, but not later than on the fifth day as of the date marked in the delivery note as the time of arrival of the excise goods at the destination.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($8^2$) The recipient notifies the tax authority through the SADHES of the receipt of alternative tobacco products from another Member State immediately, but not later than on the fifth day after the receipt of the excise goods. Upon dispatch of alternative tobacco products to another Member State under an excise suspension arrangement, their dispatcher must notify the tax authority of the receipt of these goods in another Member State and submit a copy of the document certifying the receipt of the excise goods, with a reference to the delivery note, through the SADHES immediately, but not later than on the fifth day after the receipt of the copy of the document certifying the receipt of the excise goods.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(9) If the dispatcher of excise goods has not received confirmation of the receipt of excise goods dispatched within Estonia under excise suspension arrangement, or of export from Estonia, within seven days after the dispatch of the goods, they must notify the tax authority immediately thereof and explain the circumstances of the absence of confirmation. In the case the dispatcher of excise goods has not received confirmation of the receipt or export of excise goods dispatched to another Member State or through another Member State within 30 days after the dispatch of the goods, the dispatcher must notify the tax authority immediately and explain the circumstances of the absence of confirmation.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(10) The processing of an e-delivery note takes place in accordance with the rules provided in the regulation established on the basis of subsection 13 of this section in the case of the processing procedures which are not provided in the regulation specified in subsection 11 or $11^1$ of this section.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(11) The format, structure and instructions for the completion of delivery notes for excise goods dispatched to another Member State under an excise suspension arrangement and the structure and instructions for the completion of the forms related to the processing of delivery notes and the rules for exchange of information are established by Commission Regulation (EU) on the basis of Article 29 of Council Directive (EU) 2020/262.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($11^1$) The format, structure and instructions for the completion of delivery notes for excise goods dispatched to another Member State outside an excise suspension arrangement and the structure and instructions for the completion of forms related to the processing of delivery notes and the rules for exchange of information are established by Commission Regulation (EU) on the basis of Article 43 of Council Directive (EU) 2020/262.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(12) Confirmation of the receipt of excise goods sent through the EMCS, confirmation of the taking place of export in the case of the eAD delivery note or paper documents replacing the confirmations are the appropriate documents certifying the termination of transportation of excise goods based on an e-delivery note. Transportation of excise goods is deemed to be terminated in the absence of the appropriate documents certifying thereof in the case that the tax authority of the Member State of dispatch has accepted the confirmation, sent by the tax authority of the Member State of destination, which is based on the alternative evidence concerning the arrival of the excise goods at the destination or concerning transportation of the excise goods out of the EU territory.The tax authority accepts as alternative evidence of the export of excise goods from the territory of the Union:
1) a confirmation from the competent authority of the Member State where the customs office of exit is located, which proves that the goods have been exported from the territory of the Union, or that the goods have been subject to the application of the external transit procedure for export from the territory of the Union;
2) a document with which the customs authority of a Member State or of a third country confirms the acceptance of the goods in accordance with the rules and procedures applicable to the confirmation in question in the relevant country.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(13) The procedure for processing of electronic delivery notes shall be established by a regulation of the minister in charge of the policy sector. The procedure for processing of delivery notes shall set out:
1) the specific procedure for the completion of electronic delivery notes and the procedure for the movement of electronic delivery

notes and delivery notes on paper replacing the electronic delivery notes;
2) the procedure for giving numbers to electronic delivery notes and delivery notes on paper replacing the electronic delivery notes;
3) the procedure for informing of changes in the data of delivery notes, receipt and exportation of excise goods and cancellation of delivery notes;

$3^1$) the procedure for informing of rejection of delivery notes;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

$3^2$) the procedure for informing of events taking place in the transportation of excise goods;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

$3^3$) the procedure for cancellation of proceeding of delivery notes;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

$3^4$) the procedure for justification of shortage or surplus of excise goods;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]
4) the procedure for the replacement of electronic delivery notes and messages;
5) the description of the situations in the case of which it is deemed that it is impossible to use the electronic system of delivery notes;
6) the procedure for notification of the receipt of excise goods by the persons specified in clauses 1–$1^2$ of subsection 1 of § 27 of this Act;
[RT I, 30.12.2021, 2 – entry into force 01.07.2022]
7) whether it is permitted to split the consignment of excise goods between several consignees for the purposes of Article 23 of Council Directive (EU) 2020/262.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(14) The minister in charge of the policy sector shall establish, by a regulation, the procedure for processing of domestic accompanying documents of excise goods.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(14$^1$) The procedure for processing of accompanying documents of excise goods specified in subsection 14 of the section shall include:
1) the structure of format of delivery note A and T (hereinafter in this subsection jointly *delivery note*) and notice forms related to the delivery note, and the composition of data of the specified delivery note and notices related to the delivery note;
2) the procedure for submission of the delivery note and giving numbers to the delivery note;
3) the procedure for annulment, movement, changes in the data and cancellation of processing of the delivery note;
4) the procedure for notification of the receipt of excise goods;
5) the procedure for justification of shortage or surplus of and other differences in excise goods;
6) the procedure for justification of failure to give notice of changes in the destination of excise goods or failure to submit a notice of the receipt of excise goods;
7) the procedure for notification of the exportation of excise goods;
8) the prohibition or conditions and procedure for splitting the consignment of excise goods between several consignees;
9) appointment of the person who prepares the delivery note if excise goods to be delivered to an excise warehouse are received at the consignor;
10) the procedure for the replacement of delivery notes and notices prepared in the SADHES (hereinafter *replacement operation*) and for recording the replacement operations in the SADHES.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(14$^2$) The data concerning the transportation of excise goods and the applications for the refund on excise duty the basis of § 45$^1$ of this Act shall be stored and processed in the SADHES belonging to the state information system.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(14$^3$) The objective of maintaining the SADHES is to ensure supervision of the payment of excise duty through the monitoring of the movement of excise goods in real time.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(14$^4$) [Repealed – RT I, 13.03.2019, 2 – entry into force 15.03.2019]

(14$^5$) the SADHES is a sub-register of the register of taxable persons established on the basis of subsection 1 of § 17 of the Taxation Act. The procedure for maintaining the SADHES shall be provided in the statutes of the register of taxable persons.
[RT I, 13.03.2019, 2 – entry into force 15.03.2019]

(15) The rules for submitting information through the SADHES for the movement of excise goods between Member States are established by a regulation of the minister in charge of the policy sector, which provides the list of data to be entered on the LRM-delivery note, the rules for validating, replacing and cancelling the LRM-delivery note, and the rules for changing the data.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(16) The minister in charge of the policy sector may, by a regulation, establish special cases of the obligation to submit the LRM-delivery note and the notification of the receipt of excise goods.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

## Chapter 4$^1$
## REFUND OF EXCISE DUTY

## [RT I 2003, 90, 602 - entry into force 01.05.2004]

### § 45$^1$. Refund of excise duty on excise goods released for consumption in Estonia

(1) A certified consignor is refunded the excise duty, except the excise duty for alternative tobacco products, under the following conditions:
1) a delivery note has been submitted to the tax authority for the excise goods for which excise duty refund is requested through the EMCS before the excise goods are dispatched to another Member State;
2) a request for the refund of excise duty has been submitted to the tax authority through the EMCS;
3) excise goods have been transported to another Member State and this is confirmed by the notification of the receipt of the excise goods sent through the EMCS;
4) due to the loss of excise goods, for which excise duty refund is requested, an obligation to pay excise duty has arisen in another Member State and this is confirmed by the tax authority of the other Member State;
5) revenue stamps have been returned to the tax authority or the numbers of the revenue stamps with which the revenue stamped excise goods are transported to another Member State have been notified in writing.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($1^1$) A distance seller who dispatched excise goods released for consumption in Estonia, except for alternative tobacco products, to another Member State, is reimbursed the excise duty in the case the tax authority is submitted:
1) the delivery note of the excise goods through the SADHES before the dispatch of the excise goods to another Member State;
2) the application for refund of excise duty;
3) the confirmation by the tax authority of the Member State of destination of the excise goods with regard to the payment of excise duty on these goods or the creation of an obligation to pay excise duty in the Member State of destination;
4) the data about the numbers of revenue stamps with which the revenue stamped excise goods are transported to another Member State.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(2) The Tax and Customs Board has the right to request, in addition to the data and documents specified in subsections 1 and $11^1$ of this section, additional relevant data and documents, which are necessary for the refund of excise duty.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

($2^1$) The proceeding for the refund of excise duty shall commence on the day of submission of all the information specified in subsection 1 of this section.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(3) The Tax and Customs Board shall refund excise duty to the bank account of the person specified in subsection 1 of this section pursuant to the procedure provided for in the Taxation Act.

(4) The information required in an application for the refund of excise duty on excise goods released for consumption in Estonia shall be established by a regulation of the minister in charge of the policy sector.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

### § $45^2$. Refund of excise duty on excise goods used for purpose of diplomatic and consular relations

[RT I 2003, 90, 602 – entry into force 01.05.2004]

(1) Excise duty paid on alcohol, fuel and electricity subject to excise duty which is purchased for official purposes by foreign diplomatic representations and consular posts, by representations or representatives of international organisations recognised by the Ministry of Foreign Affairs or by foreign diplomatic representatives, consular agents, except honorary consuls, or representatives of special missions accredited to Estonia shall be refunded.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

(2) The right of the persons and bodies specified in subsection 1 of this section to apply for the refund of excise duty shall be approved by the minister in charge of the policy sector.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

(3) The procedure for the refund of excise duty to the persons and bodies specified in subsection 1 of this section shall be established by a regulation of the minister in charge of the policy sector.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

### § $45^3$. Refund of excise duty to armed forces

[RT I 2003, 90, 602 – entry into force 01.05.2004]

(1) Excise duty is refunded to the persons or agencies specified in clauses $1^1$ and $1^2$ of subsection 1 of § 27 of this Act on excise goods taxed with excise duty purchased by them.
[RT I, 30.12.2021, 2 – entry into force 01.07.2022]

(2) The right of the persons and bodies specified in subsection 1 of this section to apply for the refund of excise duty shall be approved by the minister in charge of the policy sector or an official authorised by the minister in charge of the policy sector. The right of a member of international military headquarters to apply for the refund of excise duty shall be approved by the minister in charge of the policy sector.
[RT I, 01.06.2013, 1 – entry into force 01.07.2013]

(3) The procedure for the refund of excise duty to the persons and bodies specified in subsection 1 of this section shall be established by a regulation of the minister in charge of the policy sector.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

### § $45^4$. Refund of excise duty on excise goods which were object of violation

Excise duty is refunded, based on the application/request, on excise goods where the payment of excise duty is proven in the Member State, other than Estonia, where the violation of legal regulations took place or was discovered.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

### § 45[5]. Refund of excise duty on alcohol and tobacco products

(1) Excise duty shall be refunded on excise goods or on their revenue stamps upon return of the revenue stamps to the tax authority in the case provided for in clause 4 of subsection 1 of § 45[6] of this Act.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(2) Excise duty shall be refunded on alcohol and tobacco products sold at the point of sales located in the area of an international airport designated exclusively for traveller transport for transportation to third countries. The list of documents to be submitted to the Tax and Customs Board for the refund of excise duty and the list of information required in the documents shall be established by a regulation of the minister in charge of the policy sector.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(3) In the cases provided in §§ 45[2] and 45[3] of this Act and subsection 2 of this section, the revenue stamps shall not be returned to the Tax and Customs Board for the refund of excise duty on alcohol and tobacco products.
[RT I 2005, 68, 527 – entry into force 01.07.2006]

### § 45[6]. Return of revenue stamps

(1) Revenue stamps may be returned if:
1) no obligation to pay excise duty on them has arisen and they have not been affixed to the sales packaging of excise goods;
2) no obligation to pay excise duty on them has arisen and they have been affixed to excise goods or the sales packaging of excise goods on which no obligation to pay excise duty has arisen;
3) no obligation to pay excise duty on them has arisen and they have been damaged during revenue stamping but they have remained intact to the extent of at least 80 per cent, or
4) by which an obligation to pay excise duty on the excise goods revenue stamped has arisen and which are returned due to prohibition on the sale provided for in subsection 4[1] of § 28 of this Act after the establishment of a new design of the revenue stamp within nine calendar months as of the date of the entry into force of the prohibition on sale.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(2) Revenue stamps are deemed to have been returned when the recipient of the revenue stamps has returned the revenue stamps to a tax authority and am application for return of revenue stamps submitted through the electronic information system of revenue stamps (hereinafter *revenue stamps database*) has been accepted by the tax authority.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(3) In order to return revenue stamps, the stamps may only be removed from excise goods or the sales packaging thereof under the supervision of the tax authority.

(4) Revenue stamps are also deemed to have been returned if they are destroyed in the presence of representatives of the tax authority.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

## Part 2
## SPECIAL PART

## Chapter 5
## EXCISE DUTY ON ALCOHOL

### § 46. Rates of excise duty on alcohol

(1) The rate of excise duty on beer is 12.70 euros per one per cent of ethanol by volume per hectolitre of beer.
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]

(1[1]) The rate of excise duty on beer produced by an independent small brewery shall be 50 per cent of the rate of excise duty specified in subsection 1 of this section if up to 15,000 hectolitres (inclusive) of beer were produced in the calendar year preceding the application of the excise rate. The reduced rate shall be applied upon commencement of beer production if the planned production volume of beer is up to 15,000 hectolitres per year (inclusive).
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]

(1[2]) In the event that the limit for production volume on which the reduced rate is based is exceeded in the current year, the quantity of beer in excess of the limit for production volume shall be subject to the full rate of excise duty.
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]

(2) The rate of excise duty on fermented beverages or wine with an ethanol content of up to 6 per cent (inclusive) by volume is 63.35 euros per hectolitre of fermented beverage or wine.
[RT I, 20.06.2019, 2 – entry into force 01.07.2019]

(3) The rate of excise duty on fermented beverages with an ethanol content exceeding 6 per cent by volume is 147.82 euros per hectolitre of fermented beverage.
[[RT I, 26.01.2018, 4 – entry into force 01.02.2018, omitted in part (RT I, 07.12.2018, 3)]

(4) The rate of excise duty on wine with an ethanol content exceeding 6 per cent by volume is 147.82 euros per hectolitre of wine.
[RT I, 26.01.2018, 4 – entry into force 01.02.2018, omitted in part (RT I, 07.12.2018, 3)]

(5) The rate of excise duty on intermediate products is 289.33 euros per hectolitre of intermediate product.
[RT I, 26.01.2018, 4 – entry into force 01.02.2018, omitted in part (RT I, 07.12.2018, 3)]

(6) The rate of excise duty on other alcohol is 18.81 euros per one per cent of ethanol by volume per hectolitre of such other alcohol.
[RT I, 20.06.2019, 2 – entry into force 01.07.2019]

(7) If doubts arise as to the ethanol content of alcohol, the Tax and Customs Board shall take a sample of the alcohol in order to determine its ethanol content and shall send the sample for analysis to an independent laboratory accredited in the given field of activity. If the results of the analysis indicate that the ethanol content of the alcohol differs from the information submitted by the excise warehousekeeper, the costs relating to the analysis shall be borne by the excise warehousekeeper. The provisions of the Taxation Act concerning claims for the reimbursement of costs relating to expert assessments apply to the submission of claims for the reimbursement of costs relating to an analysis.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(8) If the ethanol content of alcohol is determined pursuant to subsection 7 of this section, the amount of excise duty shall be calculated on the basis of the ethanol content as indicated in the written document prepared regarding the results of the analysis.

(9) For the purposes of this section, an independent small brewery is a brewery which is legally and economically independent of any other brewery, which uses premises, situated physically apart from those of any other brewery and does not operate under licence. A brewery which belongs to a company which owns another brewery, or which has a direct or indirect holding in a company which owns another brewery is not deemed to be an independent small brewery. A brewery which belongs to a company in which a company which owns another brewery has a direct or indirect holding is also not deemed to be an independent small brewery. If the combined annual production of breweries connected in such manner does not exceed 15,000 hectolitres, those breweries may be treated as a single independent small brewery and excise duty shall be applied according to the total production volume.
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]

(10) In order to apply the reduced rate provided for in subsection $1^1$ of this section, an independent small brewery that commences production in Estonia shall submit to the tax authority information concerning the planned volume of production in a calendar year and compliance with the conditions provided for in subsection 9 of this section before application of the reduced rate. An independent small brewery located in a foreign state or a person releasing its production into consumption must submit to the tax authority information concerning the volume of production for the previous calendar year or, upon commencement of production, the planned volume of production and compliance with the conditions provided for in subsection 9 of this section before application of the reduced rate.
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]

(11) A producer of alcohol shall certify compliance with the conditions for the application of the reduced rate of excise duty depending on the production volume by self-certification to the tax authorities of another Member State.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

### § $46^1$. Excise duty on alcohol revenue stamps

(1) Excise duty on an alcohol revenue stamp shall be paid in 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.

(2) Excise duty on alcohol in a sales packaging bearing a revenue stamp subject to excise duty shall be paid in the amount received if the amount of excise duty calculated for the revenue stamp is deducted from the amount of excise duty calculated for the alcohol.
[RT I 2005, 68, 527 – entry into force 01.07.2006]

### § 47. Alcohol brought into Estonia from outside EU territory in traveller's baggage and exempt from excise duty

[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(1) Upon the first arrival in Estonia from a third country within one calendar month, a traveller of at least 18 years of age is permitted to bring for non-commercial purposes inside the baggage with which he or she is travelling, without paying excise duty up to:
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]
1) 16 litres of beer, and
2) 4 litres of wine, excluding sparkling wine, and in addition to that either
3) 2 litres of alcohol other than the alcohol specified in clauses 1 and 2 of this section with an ethanol content of up to 22 per cent (inclusive) by volume, or
4) 1 litre of alcohol with an ethanol content exceeding 22 per cent by volume;
[RT I 2008, 49, 272 – entry into force 01.12.2008]

($1^1$) Each quantity of alcohol specified in clauses 3 and 4 of subsection 1 of this section forms 100 percent of the exemption from excise duty of alcohol other than the alcohol specified in clauses 1 and 2 of subsection 1 and in case of one traveller the exemption from excise duty shall be applied to any combination of alcohol specified in clauses 3 and 4 of subsection 1 on the condition that the total amount of the per cents of single exemptions from excise duty does not exceed 100 per cent.
[RT I 2008, 49, 272 – entry into force 01.12.2008]

($1^2$) The tax authority applies, in addition to the provisions of subsection 1 of this section, the exemption from excise duty within the amount exempt from excise duty on the alcohol brought upon the second arrival in Estonia within one calendar month in case the bringing of the alcohol is of random nature. If a traveller fails to prove the random nature of bringing the alcohol, the tax authority shall presume that the bringing of the alcohol upon the second arrival in Estonia within one calendar month is not of random nature.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(2) When baggage which has been accidentally sent to the wrong destination arrives in Estonia, it shall be treated as baggage with which the traveller is travelling.

### § $47^1$. Alcohol brought into Estonia from another Member State in traveller's baggage and exempt from excise duty

A traveller of at least 18 years of age is permitted to bring alcohol into Estonia for personal use inside the baggage with which he or she is travelling, without paying excise duty. The Tax and Customs Board has reason to think that the alcohol is not for personal use if the amount of alcohol exceeds the following quantitative limits:
[RT I 2010, 8, 36 – entry into force 01.03.2010]
1) 20 litres of intermediate products;
2) a total of 90 litres of wine and fermented beverage, which may include up to 60 litres of sparkling wine and sparkling fermented beverage;
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]
3) 110 litres of beer;
4) 10 litres of other alcohol.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

**§ 48. Alcohol sent to natural person and exempt from excise duty**

(1) Natural persons are permitted to receive up to the following amounts of alcohol sent from a foreign state to Estonia without paying excise duty on the conditions specified in subsection 2 of this section:
1) 6 litres of beer, and
2) 2 litres of fermented beverages and additionally either
3) 1 litre of alcohol with an ethanol content exceeding 22 per cent by volume,
4) 1 litre of alcohol other than the items specified in clauses 1 and 2 of this subsection with an ethanol content of up to 22 per cent by volume, or
5) 2 litres of wine, excluding sparkling wine.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(2) The conditions for application of exemption from excise duty are the following:
1) the alcohol is sent to a natural person of at least 18 years of age in Estonia by a natural person residing in a foreign state;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
2) alcohol is sent occasionally;
3) the alcohol is used for non-commercial purposes;
4) the value of the consignment does not exceed 45 euros;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
5) the alcohol specified in clause 3 or 4 of subsection 1 of this section is in one sales packaging;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
6) no charge is required from the recipient for the consignment.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

**§ 49. Refund of excise duty**

[Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

**§ 49$^{1}$. Revenue stamping of alcohol**

(1) Revenue stamping of alcohol means the affixing of revenue stamps to the sales packaging of alcohol. Alcohol is revenue stamped if the obligation to pay excise duty on the alcohol in Estonia arises. A revenue stamp must be affixed directly to the stopper of a sales packaging. If it is impossible to affix a revenue stamp to the stopper, the place of affixing a revenue stamp to the sales packaging shall be approved by the Tax and Customs Board.
[RT I 2006, 29, 222 – entry into force 01.07.2006]

(2) Alcohol with an ethanol content exceeding 22 per cent by volume which is in sales packaging of a net content of 0.05 litres or more shall be revenue stamped.
[RT I 2009, 35, 232 – entry into force 01.01.2010]

(3) The alcohol specified in subsection 2 of this section shall be revenue stamped.
1) upon import, unless the alcohol is subject to an excise suspension arrangement or exemption from excise duty;
2) upon the dispatch thereof by an excise warehousekeeper from an excise warehouse without an excise suspension arrangement, unless the alcohol is subject to exemption from excise duty;
3) upon use thereof in an excise warehouse for a purpose to which no excise suspension arrangement or exemption from excise duty applies;
4) upon transfer of alcohol by a registered consignee or certified consignee, unless the alcohol is subject to exemption from excise duty;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
5) upon the release for consumption thereof, except in the cases specified in subsection 4 of this section or application of exemption from excise duty.

(4) Alcohol shall not be revenue stamped if:
[RT I 2006, 29, 222 – entry into force 01.07.2006]
1) it is acquired by distance selling;
2) it is transferred on board of a ship or aircraft navigating for commercial purposes outside of the territory of Estonia and at the point of sales located in the area of an international airport designated exclusively for traveller transport;
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]
3) a tax liability arises in the case specified in subsection 20$^{1}$ of § 24 of this Act;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]
4) it is submitted to the processor of the State Register of Alcohol for the making of register entries;
[RT I 2008, 49, 272 – entry into force 01.01.2009]
5) it is sent from a third country to a natural person for use for non-commercial purposes;

[RT I, 08.03.2012, 1 – entry into force 01.04.2012]
6) it is a medicinal product as defined in the Medicinal Products Act.
[RT I 2009, 35, 232 – entry into force 01.01.2010]

(5) Alcohol must be revenue stamped in Estonia in excise warehouses or customs warehouses. Revenue stamping of alcohol transported to Estonia from another Member State is permitted in the places of business of a certified consignee and places of business of a registered consignee, where the revenue stamps used for affixing to alcohol are in the possession of the person at the latest on the day of receipt of alcohol at the place of business and the revenue stamps are affixed on the product immediately. Removal of revenue stamps from the sales packaging of alcohol and replacement by new revenue stamps is permitted only in excise warehouses or customs warehouses.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(6) [Repealed – RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(7) The number of the revenue stamp or a combination of letters and numbers in the growing order shall be printed on an alcohol revenue stamp.

(8) The person ordering revenue stamps and the payer of excise duty shall notify the tax authority of affixing the revenue stamps to the sales packaging of alcohol and the obligation to pay excise duty arising on the revenue stamped alcohol through the revenue stamps database. A notice concerning the numbers of the revenue stamps of the revenue stamped alcohol shall be given within two days as of the day of affixing the revenue stamps if the alcohol has been revenue stamped in Estonia or as of the day of the delivery of the revenue stamped alcohol in Estonia if the alcohol has been revenue stamped in a foreign state. If a tax liability arises with regard to revenue stamped alcohol, the payer of excise duty shall give notice of the numbers of revenue stamps affixed to the sales packaging of alcohol no later than upon the dispatch of excise goods.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(9) A revenue stamp affixed on the sales packaging of alcohol shall correspond to the data concerning the ethanol content of the alcohol and the amount of alcohol in the sales packaging submitted to the Tax and Customs Board.

(10) Revenue stamps imported into Estonia from outside the EU territory or exported from Estonia to outside the EU territory shall be declared to the Tax and Customs Board.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(11) Revenue stamps which are not affixed to sales packaging shall not be transferred unless the revenue stamps are relinquished or returned to the Tax and Customs Board.

(12) Alcohol which has been revenue stamped may be imported or received from another Member State only by the person who ordered the revenue stamps. An excise warehousekeeper may dispatch revenue stamped alcohol on which excise duty has not been paid to other excise warehousekeepers located in Estonia if the excise warehousekeeper has notified the Tax and Customs Board through the revenue stamps database of the numbers of the revenue stamps affixed to the sales packaging of the alcohol to be dispatched.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(12$^1$) A registered consignee and a certified consignee may receive alcohol without revenue stamps from another Member State only in the case that they have ordered revenue stamps for this alcohol.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(13) [Repealed – RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(14) [Repealed – RT I 2008, 49, 272 – entry into force 01.01.2009]

(15) The design of alcohol revenue stamps, the procedure for ordering revenue stamps, the procedure for dispatch of revenue stamped alcohol to another excise warehousekeeper and the composition of data of a delivery note for revenue stamps shall be established by a regulation of the minister in charge of the policy sector.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 49$^2$. Ordering and issue of alcohol revenue stamps

(1) Revenue stamps are ordered by importers of alcohol, excise warehousekeepers, registered consignees or certified consignees from the Tax and Customs Board through the revenue stamps database. The Tax and Customs Board accepts the orders for revenue stamps and issues the revenue stamps to the person who have placed the order in the case they meet all the following requirements:
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
1) the person holds a valid excise warehouse activity licence or activity licence of a registered consignee, the importer has a notification for import of alcohol in the register of economic activities, or the person is registered as the certified consignee in the information system of the tax authority.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
2) the person does not have tax arrears, including tax arrears payable in instalments;
3) the person has compensated for the costs of printing revenue stamps incurred in the case specified in subsection 2 of this section;
[RT I 2008, 49, 272 – entry into force 01.01.2009]
4) the person has submitted a security accepted by the Tax and Customs Board;
5) the person has notified the place where the excise goods are to be revenue stamped.

(2) An applicant for the refund of excise duty, except in case specified in § 45$^2$ or 45$^3$ or subsection 2 of § 45$^5$ of this Act, or a person ordering revenue stamps shall compensate the tax authority for the costs of printing the revenue stamps, the acceptance of which has been refused, which are returned to the tax authority or the excise duty on which is refunded. A person ordering revenue stamps shall not compensate for the costs of printing the defective revenue stamps issued by the tax authority, if the person returns the defective revenue stamps to the tax authority, and for the costs of printing the revenue stamps that the person has refused to accept or has

returned, which, upon the decision of the tax authority, can be issued to another person who has ordered revenue stamps.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(3) If a person who has ordered revenue stamps fails to take delivery of the revenue stamps within thirty days as of the requested date of delivery thereof, such failure is deemed to be refusal to accept revenue stamps.
[RT I 2005, 68, 527 – entry into force 01.01.2006]

### § 49[3]. Securing payment of excise duty on alcohol revenue stamps by person other than excise warehousekeeper or registered consignee

(1) The certified consignee or importer of alcohol who is not an excise warehousekeeper or registered consignee must provide security in the amount of the excise duty payable on the alcohol subject to revenue stamping. The amount of the security must enable tax liabilities, which arise or may arise, to be discharged at any time during the period covered by the security.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(2) The provisions of subsection 3 of § 31 of this Act apply to the security specified in this section.
[RT I 2005, 68, 527 – entry into force 01.07.2006]

### § 49[4]. Obligation to submit delivery note for alcohol revenue stamps

[Repealed – RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 49[5]. Return of revenue stamps of alcohol

[Repealed – RT I 2008, 49, 272 – entry into force 01.01.2009]

### § 49[6]. Revenue stamps database

[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(1) Revenue stamps database is a database belonging to the state information system where the information concerning the revenue stamping of excise goods is entered and where it is stored and processed.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(2) The objective of maintaining the database is to ensure the supervision over the payment of the excise duty through the maintenance of records concerning revenue stamps issued by the tax authority, the recipients of the revenue stamps and operations related to revenue stamps and excise goods.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(3) [Repealed – RT I, 13.03.2019, 2 – entry into force 15.03.2019]

(4) The database is a sub-register of the register of taxable persons established on the basis of subsection 1 of § 17 of the Taxation Act. The procedure for maintaining the database shall be provided in the statutes of the register of taxable persons.
[RT I, 13.03.2019, 2 – entry into force 15.03.2019]

### § 50. Acquisition of alcohol exempt from excise duty

(1) Denatured, including partially denatured alcohol and ester-aldehyde fraction transported to Estonia from outside the EU territory shall be placed in a customs warehouse, temporary storage facility, free zone or excise warehouse.
[RT I, 16.06.2017, 1 – entry into force 01.07.2017]

(2) A person who is not an excise warehousekeeper has the right to import denatured alcohol and ester-aldehyde fraction on the basis of an analysis record issued by an accredited laboratory in the name of the person with regard to the consignment to be imported.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

(3) A laboratory specified in subsection 2 of this section shall verify the compliance of denatured alcohol with the requirements provided for in § 13 of this Act and the compliance of an ester-aldehyde fraction with the requirements provided for in § 14 of this Act and shall issue an analysis record if the requirements are complied with.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

(3[1]) Upon transportation of denatured alcohol, including partially denatured alcohol, or ester-aldehyde fraction to Estonia from another Member State, a person other than an excise warehousekeeper shall, immediately after receipt of the goods, submit an analysis record of an accredited laboratory confirming the compliance of the denaturing substances or the substances specified in § 14 of this Act with the requirements to the tax authority.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

(3[2]) The persons specified in subsections 2 and 3[1] of this section shall submit to the tax authority an analysis record issued by an accredited laboratory through the SADHES supporting documents module.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

(4) A permit for exemption from excise duty on alcohol issued by the Director General of the Tax and Customs Board or an official authorised by the Director General grants the right to import alcohol specified in clauses 9–17 of subsection 1 of § 27 of this Act or to receive such alcohol from another Member State or acquire such alcohol from an excise warehousekeeper, as well as the right to use of flavourings exempt from excise duty intended for addition to food upon the production of food other than alcohol. A permit for exemption from excise duty is not required upon application of exemption from excise duty if the flavourings are highly concentrated and bottled in sales packaging of up to 0.05 litres from where flavourings are obtained drop by drop.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(5) The following may apply for a permit for exemption from excise duty on alcohol specified in subsection 4 of this section:
1) a family physician operating as a sole proprietor, a company providing general medical care, or a person holding an activity licence

for the independent provision of emergency medical care, specialised medical care or nursing care;
2) a social welfare institution within the meaning of the Social Welfare Act;
3) a person holding an activity licence for the manufacture of medicinal products, issued on the basis of the Medicinal Products Act;
4) a person holding an activity licence for retail trade in medicinal products, issued on the basis of the Medicinal Products Act;
5) a state, rural municipality or city agency or an agency administered thereby which uses spirit for the performance of functions prescribed in the statutes of the agency;
6) a person who produces disinfectants;
7) a person or body to whom the right to conduct veterinary activities has been granted on the basis of the Veterinary Act;
[RT I, 17.11.2021, 1 – entry into force 01.12.2021]
8) a legal person or institution which is a research and development institution for the purposes of the Organisation of Research and Development Act;
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]
9) an upper secondary school, vocational educational institution, institution of professional higher education and university which is entered in the Estonian Education Information System;
[RT I, 23.03.2015, 5 – entry into force 01.07.2015]
10) a person who produces cosmetic products;
11) a person who has been approved within the meaning of the Food Act as a handler of the products specified in clauses 16–17 of subsection 1 of § 27 of this Act;
[RT I 2008, 49, 272 – entry into force 01.01.2009]
12) [Repealed – RT I 2005, 68, 527 – entry into force 01.01.2006]
13) [Repealed – RT I 2005, 68, 527 – entry into force 01.01.2006]
14) a person who uses partially denatured alcohol for producing products other than food or for maintenance and cleaning of production equipment.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(6) In Estonia, alcohol which is exempt from excise duty may only be transferred to the persons and bodies specified in subsection 5 of this section only by excise warehousekeepers within the limits of the permitted quantities. A person to whom an activity licence for retail trade in medicinal products has been issued on the basis of the Medicinal Products Act may transfer spirit to the persons and bodies specified in clauses 1, 2 and 7 of subsection 5 of this section under the conditions established by the minister in charge of the policy sector if the quantity of spirit exempt from excise duty does not exceed 20 litres per person or body in twelve calendar months.

(7) The procedure and conditions for the issue of spirit by pharmacies shall be established by a regulation of the minister in charge of the policy sector.
[RT I 2005, 68, 527 – entry into force 01.01.2006]

**§ 51. Spirit consumption rates**

(1) For the purposes of this Act, “spirit consumption rate” means the amount of spirit which is consumed in the performance of a certain type of act under normal conditions.

(2) The consumption rates for spirit used in the provision of health services and in care-giving in social welfare institutions shall be established by a regulation of the minister in charge of the policy sector.

(3) The consumption rates for spirit used in the provision of veterinary services shall be established by a regulation of the minister in charge of the policy sector.

(4) The consumption rates for spirit used for training purposes shall be established by a regulation of the minister in charge of the policy sector.

(5) The consumption rates for spirit used for the purposes specified in clause 11 of subsection 1 of § 27 of this Act shall be established by a regulation of the minister whose area of government contains the corresponding field of activity.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

(6) The consumption rates for the use of alcohol specified in clause $9^1$ of subsection 1 of § 27 of this Act for the maintenance and cleaning of production equipment shall be coordinated with the tax authority. The tax authority shall not coordinate the consumption rates if there is reason to believe that they are higher than the amount actually spent on the maintenance and cleaning of the production equipment.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

**§ 52. Documents to be submitted upon application for permit for exemption from excise duty on alcohol**

(1) The information and documents submitted to the Tax and Customs Board upon application for permit for exemption from excise duty on alcohol shall be as follows:
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]
1) a written application setting out the name of the applicant, the address of the residence or registered office, the address of the place of business and the contact details of the applicant, and the purpose for which the alcohol is to be used;
2) information concerning the amount of alcohol needed during the coming twelve months and the reasons for that amount;
3) information concerning the amount of alcohol used during the twelve months preceding the month of submission of the application and concerning the purpose for which the alcohol was used;
4) the rules for the maintenance of records regarding the alcohol;
5) the maximum levels of loss of alcohol;
6) written confirmation concerning the compliance with the provisions of clauses 5–7 of subsection 1 of § 3 of the Organisation of Research and Development Act in case of a legal person or institution specified in clause 8 of subsection 5 of § 50 of this Act.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(2) The Tax and Customs Board has the right to demand that additional information be submitted in proof of the end-use of the spirit and that the rules for the maintenance of records be amended.

[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(3) The holder of a permit for exemption from excise duty on alcohol is not required to submit the rules for the maintenance of records regarding alcohol or the maximum levels of loss of alcohol upon subsequent application for a permit unless the rules or levels are amended.

**§ 53. Issue of permit for exemption from excise duty on alcohol**

(1) A permit for exemption from excise duty on alcohol shall be issued if:
1) bankruptcy or liquidation proceedings have not been brought against the person, or a dissolution resolution or a resolution on reorganisation in order to terminate activities has not been adopted with regard to the body;
2) the information and documents specified in § 52 of this Act have been submitted and the Tax and Customs Board has accepted these;
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]
3) the applicant for the permit for exemption from excise duty on alcohol has the right to operate in the field of activity and for the purposes specified in subsection 5 of § 50 of this Act pursuant to law;
4) the person or body does not have tax arrears;
[RT I 2003, 90, 602 – entry into force 01.05.2004]
5) in the case of a person specified in clause 3, 4, 6, 10, 11 or 14 of subsection 5 of § 50 of this Act, the person is entered in the commercial register and registered in Estonia as a person liable to pay value added tax;
[RT I 2008, 49, 272 – entry into force 01.01.2009]
$5^1$) a legal person or institution specified in clause 8 of subsection 5 of § 50 of this Act complies with the requirements specified in subsection 1 of § 3 of the Organisation of Research and Development Act and it has provided the confirmation specified in clause 6 of subsection 1 of § 52 of this Act.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]
6) the security provided in the case specified in subsection 2 of § 31 of this Act has been accepted by the Tax and Customs Board.

(2) If the application of exemption from excise duty on alcohol used for the production of food specified in clauses 16–18 of subsection 1 of § 27 of this Act is not expressly prescribed by this Act, the tax authority shall decide on the issue of a permit for exemption from excise duty on the alcohol taking into account the principle of the optimisation of administrative resources in exercising supervision over the end-use of the alcohol exempt from excise duty.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

(3) The issue of a permit for exemption from excise duty on alcohol may be refused if, during the twelve months preceding the month of submission of the application, the Tax and Customs Board has revoked the person's permit for exemption from excise duty on the basis of subsection 3 of § 54 of this Act or if the person or a member of the management or controlling body of the legal person has committed at least one of the misdemeanours provided for in §§ $153^1$–$155^2$ of the Taxation Act for which a natural person was punished by a fine exceeding 100 fine units or a legal person by a fine exceeding 2000 euros or at least one of the offences provided for in §§ 374–$376^2$, $389^1$–391 and 393 of the Penal Code.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(4) A permit for the exemption from excise duty on alcohol shall be issued or the decision to refuse to issue thereof shall be made within 30 days as of the date of submission of the data and documents specified in § 52 of this Act.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(5) The form of a permit for exemption from excise duty on alcohol and the procedure for completion of the form shall be established by a regulation of the minister in charge of the policy sector.

**§ 54. Suspension and revocation of permit for exemption from excise duty on alcohol**

(1) The Director General of the Tax and Customs Board or an official authorised by the Director General may suspend a permit for exemption from excise duty on alcohol if a new security is not provided at least five days before the expiry of the period of validity of the previous security or if, during the period of validity of the permit, the circumstances specified in subsection 2 of § 42 of this Act exist. A permit for exemption from excise duty on alcohol may be suspended for up to sixty days or until a decision concerning the violation specified in clauses 1–3 of subsection 2 of § 42 of this Act enters into force. The activities indicated in a suspended permit for exemption from excise duty on alcohol may be continued on the basis of a corresponding written decision of the Director General of the Tax and Customs Board or an official authorised by the Director General.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

($1^1$) Before making a decision concerning the suspension of a permit for exemption from excise duty on alcohol, the tax authority may impose a non-compliance levy upon failure to comply with an administrative act prepared for compliance with the requirements of this Act. The upper limit for a non-compliance levy is 3200 euros unless the upper limit of non-compliance levy has been provided for in the Taxation Act.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(2) The Director General of the Tax and Customs Board or an official authorised by the Director General shall revoke a permit for exemption from excise duty on alcohol if:
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]
1) the activities of the person or body in the field of activity for which the permit for exemption from excise duty on alcohol was issued have terminated;
2) the circumstances which caused the suspension of the permit for exemption from excise duty on alcohol continue to exist for sixty days after the date of suspension of the permit, unless the duration of the proceeding regarding the violation specified in clauses 1–3 of subsection 2 of § 42 of this Act exceeds sixty days;
[RT I 2003, 90, 602 – entry into force 01.05.2004]
3) bankruptcy proceedings are brought against the person;

4) a termination or distribution resolution is adopted with regard to the person, or a dissolution resolution or a resolution on reorganisation in order to terminate activities is adopted with regard to the body;
[RT I 2008, 49, 272 – entry into force 01.01.2009]
5) the person or body to whom a permit for exemption from excise duty on alcohol has been issued submits an application for the permit to be revoked;
6) a new permit for exemption from excise duty on alcohol is issued.

(3) The Director General of the Tax and Customs Board or an official authorised by the Director General may revoke a permit for exemption from excise duty on alcohol if security has not been provided or if, during the period of validity of the permit, a violation specified in clauses 1–3 of subsection 2 of § 42 of this Act has been committed or if the person or body uses alcohol exempt from excise duty for purposes other than those indicated in the application for the permit for exemption from excise duty.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(4) A person or body whose permit for exemption from excise duty on alcohol is revoked for reasons specified in clauses 1–5 of subsection 2 or subsection 3 of this section and in whose possession there is alcohol exempt from excise duty shall, within fifteen days as of the date of revocation of the permit, notify the Tax and Customs Board in writing if the person or body is to keep the alcohol in the possession thereof, or shall transfer the alcohol, destroy the alcohol under the supervision of the Tax and Customs Board or dispatch the alcohol to an excise warehouse on the condition that the excise warehousekeeper receives the alcohol at the consignor.

**§ 55. Obligations of persons using alcohol exempt from excise duty**

(1) A person who uses alcohol exempt from excise duty is required to:
1) maintain separate records on the receipt of alcohol subject to excise duty and alcohol exempt from excise duty in the warehouse and on the dispatch thereof from the warehouse;
2) use alcohol exempt from excise duty only for the purposes indicated in the application for the permit for exemption from excise duty;
3) ensure that alcohol exempt from excise duty is preserved until it is used as intended or until an act specified in subsection 4 of § 54 of this Act is performed;
4) store alcohol exempt from excise duty separately from other alcohol;
5) adhere to the consumption rates established on the basis of § 51 of this Act;
6) notify the Tax and Customs Board of the number of the permit for exemption from excise duty on alcohol upon the import of alcohol exempt from excise duty or conveyance of such alcohol to Estonia from another Member State and an excise warehousekeeper upon acquisition of alcohol from the excise warehousekeeper, as well as to verify the compliance of the information entered in the permit with the quantity of the acquired alcohol;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]
7) to submit documents in proof of any change to the information specified in § 52 of this Act to the Tax and Customs Board within five working days after the occurrence of the change.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(2) The customs authorities shall exercise supervision over the end-use of alcohol exempt from excise duty.

## Chapter 6
## EXCISE DUTY ON TOBACCO

**§ 56. Rates of excise duty on tobacco**

(1) The rate of excise duty on cigarettes consists of a fixed rate per one thousand cigarettes and a proportional rate calculated on the basis of the maximum retail price of the cigarettes. The fixed rate is 96.30 euros and the proportional rate is 30 per cent of the maximum retail price of the cigarettes.
[RT I, 23.12.2019, 1 – entry into force 01.01.2023]

($1^1$) Excise duty on cigarettes shall be paid on the basis of the rate provided for in subsection 1 of this section, but not less than 160.50 euros per 1000 cigarettes.
[RT I, 23.12.2019, 1 – entry into force 01.01.2023]

(2) The rate of excise duty on cigars and cigarillos consists of a fixed rate per one thousand cigars or cigarillos and a proportional rate calculated on the basis of the maximum retail price of the specified products. The fixed rate is 151 euros and the proportional rate is 10 per cent of the maximum retail price of the cigars and cigarillos. Excise duty on cigars and cigarillos shall be paid on the basis of the rate provided for in the previous sentence, but at least 211 euros per one thousand cigars or cigarillos.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(3) The rate of excise duty on smoking tobacco is 107.00 euros per one kilogram of smoking tobacco.
[RT I, 23.12.2019, 1 – entry into force 01.01.2023]

(4) [Repealed – RT I, 30.12.2010, 3 – entry into force 01.01.2011]

(5) The rate of excise duty on tobacco liquid is 0.2 euros per one millilitre of liquid.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(6) The rate of excise duty on solid tobacco substitute is the same as the rate of excise duty on smoking tobacco.
[RT I, 27.06.2018, 2 – entry into force 01.07.2018]

(7) The rate of excise duty on alternative tobacco products not specified in subsections 5 and 6 of this section is 0.2 euros per one gram of product.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

**§ 57. Tobacco products brought into Estonia from outside EU territory in traveller's baggage and exempt from excise duty**

[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(1) Upon the first and second arrival in Estonia from a third country within one calendar month, a traveller of at least 18 years of age is permitted to bring for non-commercial purposes inside the baggage with which he or she is travelling, without paying excise duty up to:
1) 40 cigarettes, an air passenger up to 200 cigarettes;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
2) 100 cigarillos;
3) 50 cigars or
4) 50 grams of smoking tobacco, an air passenger up to 250 grams of smoking tobacco, which may include up to 20 grams, in the case of an air passenger up to 100 grams, a tobacco product consumed by heating, and in addition either
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]
5) 20 millilitres of tobacco liquid;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
6) 120 grams of solid tobacco substitute, or
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
7) 20 grams of another alternative tobacco product.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

($1^1$) Each quantity of tobacco products specified in clauses 1–4 of subsection 1 of this section forms 100 per cent of the exemption from excise duty on tobacco products. In case of one traveller the exemption from excise duty shall be applied to any combination of tobacco products on the condition that the total amount of the per cents of single exemptions from excise duty does not exceed 100 per cent.
[RT I, 12.03.2015, 7 – entry into force 01.05.2015]

($1^2$) The tax authority applies, in addition to the provisions of subsection 1 of this section, the exemption from excise duty within the amount exempt from excise duty on the tobacco products brought upon the third arrival in Estonia within one calendar month in case the bringing of the tobacco products is of random nature. If a traveller fails to prove the random nature of bringing the tobacco products, the tax authority shall presume that the bringing of the tobacco products upon the third arrival in Estonia within one calendar month is not of random nature.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(2) When baggage which has been accidentally sent to the wrong destination arrives in Estonia, it shall be treated as baggage with which the traveller is travelling.

### § $57^1$. Tobacco products brought into Estonia from another Member State in traveller's baggage and exempt from excise duty

A traveller of at least 18 years of age is permitted to bring tobacco products into Estonia from another Member State for personal use inside the baggage with which he or she is travelling, without paying excise duty. The Tax and Customs Board has reason to think that the tobacco products are not for personal use if the quantity of tobacco products exceeds the following quantitative limits:
[RT I 2010, 8, 36 – entry into force 01.03.2010]
1) 800 cigarettes;
2) 400 cigarillos with a weight of up to 3 grams each;
3) 200 cigars;
4) one kilogram of smoking tobacco, which may include up to 250 grams of tobacco product consumed by heating;
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]
5) 50 millilitres of tobacco liquid;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
6) 360 grams of solid tobacco substitute;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
7) 50 grams of another alternative tobacco product.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 58. Tobacco products sent to natural person and exempt from excise duty

(1) It is permitted for a natural person to receive the following amounts of tobacco products sent from a foreign state to Estonia without paying excise duty on the conditions specified in subsection 2 of this section: up to 50 cigarettes, 25 cigarillos, 10 cigars, 120 grams of solid tobacco substitute, 20 millilitres of tobacco liquid, 20 grams of another alternative tobacco product or 50 grams of smoking tobacco, which may include up to 20 grams of tobacco product consumed by heating.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(2) The conditions for application of exemption from excise duty are the following:
1) the tobacco products are sent to a natural person of at least 18 years of age in Estonia by a natural person residing in a foreign state;
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
2) the tobacco products are sent occasionally;
3) the tobacco products are used for non-commercial purposes;
4) the value of the consignment does not exceed 45 euros;
[RT I 2010, 22, 108 – entry into force 01.01.2011]
5) no charge is required from the recipient for the consignment.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § $58^1$. Permit for exemption from excise duty on alcohol

[Repealed – RT I 2005, 68, 527 – entry into force 01.01.2006]

### § 59. Transfer of cigarettes, cigars and cigarillos

[RT I, 16.06.2017, 73 – entry into force 01.01.2018]
It is prohibited to transfer cigarettes, cigars and cigarillos or offer cigarettes, cigars and cigarillos for sale at a price exceeding the maximum retail price.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

**§ 60. Excise duty on tobacco products without revenue stamps and prevailing price of cigarettes, cigars and cigarillos**

[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(1) Excise duty on cigarettes, cigars and cigarillos without revenue stamps shall be calculated on the basis of their prevailing price at the time of the creation of the tax liability.

(2) The prevailing price of cigarettes, cigars and cigarillos is calculated on the basis of the data of the preceding calendar year by dividing the total value calculated on the basis of the maximum retail prices of cigarettes, cigars and cigarillos released for consumption based on the types of the specified tobacco products by the total number of cigarettes, cigars and cigarillos released for consumption.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

**§ 61. Revenue stamping**

(1) "Revenue stamping of tobacco products" means affixing a revenue stamp to a tobacco product or the sales packaging thereof. Tobacco products are revenue stamped if the obligation to pay excise duty on the tobacco products in Estonia arises. If the sales packaging of cigarettes is covered with a transparent wrapping, the revenue stamp shall be affixed directly to the sales packaging beneath the transparent wrapping. The revenue stamp shall be affixed to the sales packaging of alternative tobacco products in such way that the revenue stamp is visible without opening the sales packaging.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(1$^1$) [Repealed – RT I, 19.05.2020, 1 – entry into force 29.05.2020]

(2) The design and types of revenue stamps for tobacco products, the procedure for ordering revenue stamps, the procedure for dispatch of revenue stamped tobacco products to another excise warehousekeeper and the composition of data of a delivery note for revenue stamps shall be established by a regulation of the minister in charge of the policy sector.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(3) A revenue stamp shall be affixed to tobacco products in the following cases:
1) upon import, unless the tobacco products are subject to an excise suspension arrangement or exemption from excise duty;
2) upon dispatch from an excise warehouse outside an excise suspension arrangement;
3) upon use of the tobacco products in an excise warehouse for a purpose to which no excise suspension arrangement or exemption from excise duty applies;

3$^1$) upon transfer of the tobacco product by a registered consignee or a certified consignee, unless the tobacco product is subject to exemption from excise duty;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
4) upon release for consumption if no exemption from excise duty applies to the tobacco products.

(3$^1$) Tobacco products shall not be revenue stamped if:
1) they are acquired by distance selling;

2) a tax liability arises in the case specified in subsection 20$^1$ of § 24 of this Act;
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]
3) they are sent to a natural person from a third country for use for non-commercial purposes.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(4) Tobacco products must be revenue stamped in Estonia in excise warehouses or customs warehouses. Revenue stamping of tobacco products transported to Estonia from another Member State, except alternative tobacco products, is permitted at the places of business of the certified consignees and registered consignees in the case the revenue stamps used for affixing to tobacco products are in the possession of the person at the latest on the day of receipt of tobacco products at the place of business and the revenue stamps are affixed on the tobacco products immediately. Removal of revenue stamps from the tobacco products and replacement by new revenue stamps is permitted only in excise warehouses or customs warehouses.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(5) [Repealed – RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(6) [Repealed – RT I 2010, 8, 36 – entry into force 01.03.2010]

(7) A revenue stamp code containing a combination of letters and numbers indicating the person ordering revenue stamps and the time of receiving the revenue stamp from the tax authority shall be printed on revenue stamps of tobacco products. In case of tobacco products other than cigarettes, the marking of the type of tobacco product and quantity of tobacco products in the sales packaging shall be printed on revenue stamps. In case of cigarettes, cigarillos and cigars, their maximum retail price shall be printed on revenue stamps.
[RT I, 19.05.2020, 1 – entry into force 29.05.2020]

(7$^1$) The person ordering revenue stamps and the payer of excise duty shall notify the tax authority through the revenue stamps database of affixing the revenue stamps to the sales packaging of tobacco products and the creation of obligation to pay excise duty on the revenue stamped tobacco products. A notice concerning the affixing of the revenue stamps to tobacco products shall be given within two days as of the day of affixing the revenue stamps if the tobacco products have been revenue stamped in Estonia or as of the day of the import of the revenue stamped alcohol into Estonia if the tobacco products have been revenue stamped in a foreign state. A notice concerning the creation of the tax liability shall be given no later than upon the dispatch of excise goods.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(8) Revenue stamps imported into Estonia from outside the EU territory or exported from Estonia to outside the EU territory shall be declared to the Tax and Customs Board. The printing costs of the revenue stamps shall be indicated in the customs declaration.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

(9) Revenue stamps which are not affixed to tobacco products, or the sales packaging thereof shall not be transferred unless the revenue stamps are returned to the Tax and Customs Board.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(10) Tobacco products which have been revenue stamped may be imported or received from another Member State only by the person who ordered the revenue stamps. An excise warehousekeeper may dispatch revenue stamped tobacco products on which excise duty has not been paid to other excise warehousekeepers located in Estonia if the excise warehousekeeper has notified the Tax and Customs Board through the revenue stamps database of the number of the revenue stamps affixed to the tobacco products to be dispatched or the sales packaging thereof and of the information printed on the revenue stamp.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(11) A registered consignee and a certified consignee may receive tobacco products without revenue stamps from another Member State only if they are the persons who have ordered revenue stamps for these tobacco products.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

**§ 62. Ordering and issue of revenue stamps**

(1) Revenue stamps are ordered from the Tax and Customs Board through the revenue stamps database by the importer of the tobacco products, an excise warehousekeeper, a registered consignee or a certified consignee. The Tax and Customs Board accepts the order for revenue stamps and issues revenue stamps to the person who ordered them in case the person complies with all the following requirements:
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
1) the person holds a valid excise warehouse activity licence or activity licence of a registered consignee, the importer has a notification for import of a tobacco product in the register of economic activities, or the person is registered as the certified consignee in the information system of the tax authority;
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]
2) the person does not have tax arrears, including tax arrears payable in instalments;
3) the person has compensated for the costs of printing revenue stamps incurred in the case specified in subsection 4 of this section;
4) the person has provided security accepted by the Tax and Customs Board.
5) the person has notified the place where the excise goods are to be revenue stamped.
[RT I 2005, 68, 527 – entry into force 01.07.2006]
6) [Repealed – RT I 2005, 68, 527 – entry into force 01.07.2006]

(2) The Tax and Customs Board has the right to refuse to issue revenue stamps if the security provided by the person who ordered the revenue stamps is not sufficient to ensure payment of the excise duty.

(3) When ordering revenue stamps, the person ordering the revenue stamps an importer shall notify the Tax and Customs Board of the maximum retail price of cigarettes, cigars or cigarillos.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(4) An applicant for the refund of excise duty, except in case specified in § $45^3$ or subsection 2 of § $45^5$ of this Act, or a person ordering revenue stamps shall compensate the tax authority for the costs of printing the revenue stamps, the acceptance of which has been refused, which are returned to the tax authority or the excise duty on which is refunded. A person ordering revenue stamps shall not compensate for the costs of printing the defective revenue stamps issued by the tax authority, if the person returns the defective revenue stamps to the tax authority, and for the costs of printing the revenue stamps that the person has refused to accept or has returned, which, upon the decision of the tax authority, can be issued to another person who has ordered revenue stamps.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

(5) If a person who has ordered revenue stamps fails to take delivery of the revenue stamps within thirty days as of the requested date of delivery thereof, such failure is deemed to be refusal to accept revenue stamps.

**§ 63. Securing payment of excise duty on revenue stamps for tobacco products by person other than excise warehousekeeper or registered consignee**

1) The certified consignee and the importer of tobacco products, who is not an excise warehousekeeper or registered consignee, must provide security in the amount of the excise duty payable on the tobacco products subject to revenue stamping. The amount of the security must enable tax liabilities, which arise or may arise, to be discharged at any time during the period covered by the security.
1) The certified consignee and the importer of tobacco products, who is not an excise warehousekeeper or registered consignee, must provide security in the amount of the excise duty payable on the tobacco products subject to revenue stamping. The amount of the security must enable tax liabilities, which arise or may arise, to be discharged at any time during the period covered by the security.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023]

(2) The provisions of subsection 3 of § 31 of this Act apply to the security specified in this section.
[RT I 2005, 68, 527 – entry into force 01.07.2006]

**§ 64. Obligation to submit delivery note for revenue stamps**

[Repealed – RT I, 16.06.2017, 73 – entry into force 01.01.2018]

**§ 65. Return of revenue stamps**

[Repealed – RT I 2008, 49, 272 – entry into force 01.01.2009]

**§ $65^1$. Storage of alternative tobacco products outside excise warehouse**

Storage of products suitable for use as alternative tobacco products, including their components, outside an excise warehouse is permitted if the products:

1) are under customs suspense procedure;

2) are subject to excise duty;

3) are not subject to excise duty, because these are intended for use for a purpose other than tobacco products, and this is confirmed by the way of packaging the products, information on the presentation for sale and other data related to the handling of the product;

4) are stored in the place of business of a person who uses these for manufacturing a product other than alternative tobacco products;

5) are in the possession of a natural person for non-commercial purposes;

6) are exempt from excise duty on the basis of this Act.

[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

## Chapter 7
## EXCISE DUTY ON FUEL

### § 66. Rates of excise duty on fuel and electricity

(1) The rate of excise duty on unleaded petrol is 563 euros per one thousand litres of unleaded petrol.
[RT I, 30.06.2015, 1 – entry into force 01.01.2018]

(2) The rate of excise duty on leaded petrol is 563 euros per one thousand litres of leaded petrol.
[RT I, 30.06.2015, 1 – entry into force 01.01.2018]

(3) The rate of excise duty on aviation spirit is 563 euros per one thousand litres of aviation spirit.
[RT I, 30.06.2015, 1 – entry into force 01.01.2018]

(4) The rate of excise duty on kerosene is 330.10 euros per one thousand litres of kerosene.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(5) The rate of excise duty on liquid petroleum gas is 55 euros per one thousand kilograms of liquid petroleum gas.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

($5^1$) The rate of excise duty on motor liquid petroleum gas is 193 euros per one thousand kilograms of motor liquid petroleum gas.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(6) The rate of excise duty on diesel fuel is 372 euros per one thousand litres of diesel fuel.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

(7) The rate of excise duty on diesel fuel for specific purposes is 100 euros per one thousand litres of diesel fuel for specific purposes.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

($7^1$) The rate of excise duty on light heating oil is 372 euros per one thousand litres of light heating oil.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

(8) The rate of excise duty on heavy fuel oil is 422 euros per one thousand kilograms of heavy fuel oil.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

($8^1$) The rate of excise duty on heavy fuel oil, which density at 15 ºC exceeds 900 kilograms per cubic meter, viscosity at 40 ºC ex ceeds 5 mm $^2$/s and sulphur content exceeds 0.5 weight by weight, is 58 euros per one thousand kilograms.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(9) The rate of excise duty on shale-derived fuel oil is 414 euros per one thousand kilograms of shale-derived fuel oil.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

($9^1$) The rate of excise duty on shale-derived fuel oil, which density at 15 ºC exceeds 900 kilograms per cubic meter, viscosity at 40 ºC exceeds 5 mm $^2$/s and sulphur content exceeds 0.5 weight by weight, is 57 euros per one thousand kilograms.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(10) The rate of excise duty on natural gas is 40 euros per one thousand cubic metres of natural gas.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

($10^1$) The rate of excise duty on motor natural gas is 40 euros per one thousand cubic metres of motor natural gas.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

($10^2$) The rate of excise duty on motor natural gas in liquefied form is 55.79 euros per one thousand kilograms of the specified fuel.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

($10^3$) The preferential excise duty rate on natural gas for an undertaking holding a permit for exemption from excise duty on energy is 11.30 euros per one thousand cubic meters of natural gas.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

($10^4$) In the case of the preferential excise shall be applied duty rate on natural gas the provisions of subsection $12^2$ of this section relating to the state aid.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(11) The rate of excise duty on coal, lignite and coke is 0.93 euros per one gigajoule of the upper calorific value of coal, lignite and coke.
[RT I, 30.06.2015, 1 – entry into force 01.02.2016 (entry into force changed – RT I, 17.12.2015, 2)]

(11[1]) The rate of excise duty on oil shale is 0.93 euros per one gigajoule of the upper calorific value of oil shale.
[RT I, 30.06.2015, 1 – entry into force 01.02.2016 (entry into force changed – RT I, 17.12.2015, 2)]

(12) The rate of excise duty on electricity is 1 euro per one megawatt-hour of electricity.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

(12[1]) The excise duty rate on electricity for an electrointensive undertaking holding a permit for exemption from excise duty is 0.5 euros per one megawatt-hour of electricity (hereinafter the preferential excise duty rate on electricity).
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(12[2]) The preferential excise duty rate on electricity is state aid within the meaning of Article 44 of Commission Regulation (EU) No 651/2014 and the provisions of this Regulation and § 34[2] of the Competition Act are complied with upon the grant thereof. State aid data is public information. According to § 49[2] (3) of the Competition Act the Ministry of Economic Affairs and Communications shall submit the data on state aid granted to an electrointensive undertaking to the state aid and de minimis aid register.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(13) The rate of excise duty on fuel specified in clause 1 of § 20 of this Act or fuel for which the first six digits or eight digits of the CN code are 2707 10, 2707 20, 2707 30, 2707 50, 2710 12 11–2710 12 25, 2710 12 90, 2710 20 90, 2902 20 00, 2902 30 00, 2902 41 00, 2902 42 00, 2902 43 00 or 2902 44 00 is 563 euros per one thousand litres of specialty and unconventional fuel-like mineral oil.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(14) The rate of excise duty on fuel for which the eight digits of the CN code are 2710 19 11 or 2710 19 15 is 330.10 euros per one thousand litres of fuel.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(15) [Repealed – RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(16) The rate of excise duty on fuel for which the eight digits of the CN code are 2710 19 31 or 2710 19 35 is 372 euros per one thousand litres of fuel.
[RT I, 14.12.2021, 1 – entry into force 01.05.2022]

(17) The rate of excise duty on fuel for which the eight digits of the CN code are 2710 19 51 or 2710 19 55 is 58 euros per one thousand kilograms.
[RT I, 30.06.2015, 1 – entry into force 01.02.2016 (entry into force changed – RT I, 17.12.2015, 1)]

(18) The rate of excise duty on fuel, including unconventional fuel-like mineral oil, for which the first four digits of the CN are 3811, excluding a product for which the eight digits of the CN are 3811 21 00 or 3811 29 00, as well as liquid combustible substances and biofuel are the same as the rate of excise duty on leaded petrol, diesel fuel, light fuel oil or heavy fuel oil if these fuels are used for the same purpose as petrol, diesel fuel, light fuel oil or heavy fuel oil.
[RT I, 21.03.2014, 4 – entry into force 01.04.2014]

(19) If biofuel has been added to the fuel specified in subsection 1 of § 19 of this Act, the amount of biofuel contained in such fuel shall be exempt from excise duty until the expiry of the permit specified in clause 28 of subsection 1 of § 27 of this Act.
[RT I 2007, 45, 319 – entry into force 01.01.2008]

(20) The rate of excise duty on diesel fuel released for consumption from which the fiscal marker has been removed is equal to the excise duty rate applicable to diesel fuel.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

(21) The amount of excise duty shall be calculated on fuel at a temperature of 15°C. The amount of excise duty on natural gas and motor natural gas shall be calculated at a pressure of natural gas of 101.325 kPa and at a temperature of 20°C. When natural gas is transmitted to residential customers, the amount of excise duty on natural gas may be calculated on the amount of natural gas in cubic metres without taking the requirement concerning the pressure and temperature into consideration.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(22) In the cases specified in subsections 5[1], 5[2] and 5[5] of § 24 and subsection 20 of § 66 of this Act, the amount of excise duty may be calculated on the amount of fuel in litres without calculating the volume at 15 ţC if there are no basic data necessary for that calculation.
[RT I, 2 7.06.2018, 2 – entry in to force 01.01.2019]

**§ 67. Refund of excise duty**

[Repealed – RT I 2003, 90, 602 – entry into force 01.05.2004]

**§ 68. Fuel exempt from excise duty brought into Estonia from third country**

[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(1) Upon the first arrival in Estonia using a motor vehicle or motorised watercraft from a third country within one calendar month, a traveller may import for non-commercial purposes, in a motor vehicle in the possession of the traveller, fuel for consumption without paying excise duty in the standard fuel tank of a motor vehicle or motorised watercraft or the standard service tank of a motorised watercraft and up to 10 litres in a fuel can.

(2) Upon the second or further arrival in Estonia from a third country within one calendar month, a traveller may import for non-commercial purposes without paying excise duty motor liquid petroleum gas in the standard fuel tank of a motor vehicle for consumption in the same motor vehicle.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

(3) The tax authority applies the exemption from excise duty on the fuel brought within the amount exempt from excise duty, which was brought from a third country to Estonia after the first arrival within one calendar month, unless a traveller has arrived in Estonia within

six calendar months preceding the month of the border-crossing from a third country using a motor vehicle more than three times and the main objective of the border-crossing consists in import of fuel.

(4) In case of international carriage, including carriage of passengers, if such carriage is performed pursuant to international agreements governing international road transport, Regulation (EC) No. 1072/2009 of the European Parliament and of the Council on common rules for access to the international road haulage market (OJ L 300, 14.11.2009, p. 72–87) and Regulation (EC) No. 1073/2009 of the European Parliament and of the Council on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006 (OJ L 300, 14.11.2009, p. 88–105), it is permitted to import fuel from a third country without paying excise duty in the standard fuel tank of a motor vehicle and its special container if such fuel is intended for use as fuel in the same motor vehicle.

(5) The tax authority has the right, in case of international occasional carriage of passengers, not to apply the exemption from excise duty on the part of the fuel contained in the standard fuel tank, which exceeds the amount of fuel necessary for reaching the destination from the starting point of the carriage, in case the destination of the carriage is located in Estonia and the main objective of the carriage may consist import of fuel exempt from excise duty.

(6) The fuel imported without paying excise duty may be used only in the vehicle in which the fuel was imported. Such fuel shall neither be removed from the vehicle nor stored, except during necessary repairs to that vehicle, and the person benefiting from the tax exemption shall not transfer the fuel for a charge or free of charge.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

### § 69. Fuel exempt from excise duty brought into Estonia from another Member State

[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(1) Upon arrival in Estonia using a motor vehicle or motorised watercraft from another Member State, a traveller may import for non-commercial purposes, in the same motor vehicle, fuel for consumption without paying excise duty in the standard fuel tank of a motor vehicle or motorised watercraft or the standard service tank of a motorised watercraft, and, if necessary, additionally in a fuel can.

(2) In case of international carriage, including carriage of passengers, it is permitted to import to Estonia from another Member State fuel without paying excise duty in the standard fuel tank of a motor vehicle and its special container if such fuel is intended for use as fuel in the same motor vehicle.
[RT I, 05.11.2013, 2 – entry into force 01.12.2013]

(3) Fuel brought into Estonia from another Member State, which is exempt from excise duty, shall neither be removed from the vehicle nor stored, except during necessary repairs to that vehicle, and the person benefiting from the tax exemption shall not transfer the fuel for a charge or free of charge.
[RT I, 24.12.2016, 1 – entry into force 01.07.2017]

### § $69^1$. Biofuel permit and reporting

[Repealed – RT I, 30.12.2010, 3 – entry into force 27.07.2011]

### § $69^2$. Permit and applicant for permit for exemption from excise duty on energy

(1) A permit for exemption from excise duty on fuel and electricity (hereinafter *permit for exemption from excise duty on energy*) grants the right to:

1) import and acquire fuel from an excise warehousekeeper for use for the purposes specified in clause $19^1$ of subsection 1 of § 27 of this Act;

2) import and acquire fuel from an excise warehousekeeper or shipchandler for use for the purposes specified in clauses 22, $22^2$, 24 and $28^2$ of subsection 1 of § 27 of this Act;

3) acquire natural gas from a network operator for use for the purposes specified in clauses 22, 24, $28^2$ and $28^6$ of subsection 1 of § 27 of this Act and electricity for use for the purposes specified in clauses 24, $28^2$, $28^4$ and $28^5$ of subsection 1 of § 27 of this Act;

4) use fuel for the purposes specified in clause 27 of subsection 1 of § 27 of this Act;
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

5) an electrointensive undertaking to acquire electricity from the network operator and to consume it at the preferential rate of excise duty, as well as to consume the electricity produced by itself or transmitted via a direct line at a preferential excise duty rate;
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

6) a gas intensive undertaking to acquire natural gas from the network operator and consume it at a preferential rate of excise duty, as well as to consume natural gas produced by itself or transmitted outside the network at a preferential rate of excise duty on natural gas..
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

7) consume natural gas and electricity not subject to excise duty for the purposes specified in clause 3 of this subsection.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(2) The following may apply for a permit for exemption from excise duty on energy:

1) a person whose place for processing or storing fuel is situated on board of a ship which supplies other ships with fuel, or located within the territory of a port with a permanent barrier, and who has been entered in the commercial register and registered in Estonia as a taxable person;

2) a person who holds a commercial fishing permit;

3) an undertaking entered in the commercial register who uses fuel exempt from excise duty for their enterprise in mineralogical processes, for generation of electricity or for other purposes than motor fuel or heating fuel;

4) a natural gas network operator who uses natural gas for the purpose of operating a natural gas network, and a person who uses natural gas for regasification of liquefied natural gas;
[RT I, 18.11.2022, 3 – entry into force 01.12.2022]

5) an undertaking entered in the commercial register who uses electricity for the purposes specified in clauses 24, $28^2$, $28^4$ or $28^5$ of subsection 1 of § 27 of this Act;
6) a person who uses fuel for the purposes specified in clause 27 of subsection 1 of § 27 of this Act;
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]
7) an electrointensive undertaking;
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]
8) a gas intensive undertaking.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

($2^1$) The total cost of electricity of an electrointensive undertaking consumed in up to four consecutive financial years immediately preceding the application for the permit for exemption from excise duty on energy shall include the cost of electricity and network service with the renewable energy charge, the excise duty and value added tax on electricity at the rate provided for in subsection 12 of § 66 of this Act, excluding deductible value added tax. The total cost of electricity is calculated only on the amount of measured and documented electricity that is accounted for.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($2^2$) The total cost of electricity consumed in the next 12 calendar months following the application for a permit for exemption from excise duty on energy of an electrointensive undertaking shall be calculated by multiplying the megawatt-hours of electricity consumed with the arithmetic average stock price of the Estonian price area over the last 12 calendar months, plus the cost of the network service together with the renewable energy charge for the same period at a rate provided for in subsection 12 of § 66 of this Act, excluding the deductible value added tax.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

($2^3$) The total cost of electricity produced by themselves and consumed outside the network off-grid by an electrointensive undertaking in up to four consecutive financial years immediately preceding the application for a permit for exemption from excise duty on energy shall be calculated by multiplying the megawatt-hours of electricity consumed with the arithmetic average stock exchange price of the same price period in the Estonian price area plus the renewable energy charge for the same period and the excise duty on electricity at a rate provided for in subsection 12 of § 66 of this Act.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($2^4$) The total cost of electricity produced by itself and consumed outside the network forecast during the 12 calendar months following the application for a permit for exemption from excise duty on energy of an electrointensive undertaking shall be calculated by multiplying megawatt-hours of electricity consumed with the arithmetic average stock price of the Estonian price area over the last 12 calendar months plus the renewable energy charge for the same period and excise duty on electricity at a rate provided in subsection 12 of § 66 of this Act..
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

($2^5$) The total cost of natural gas consumed by a gas-intensive undertaking in up to four consecutive financial years immediately preceding the application for a the permit for exemption from excise duty on energy shall include the cost of natural gas and network service at the rate provided for in subsection 10 of § 66 of this Act with the excise duty and value added tax on natural gas, except for deductible value added tax. The total cost of natural gas is calculated only for the quantity of measured and documented natural gas for which records are kept.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($2^6$) The total cost of natural gas of a gas intensive undertaking forecast to be consumed in the 12 calendar months following the application for a permit for exemption from excise duty on energy shall be calculated by multiplying the quantity of natural gas consumption in thousands of cubic meters per year with the arithmetic average price of natural gas published on the website of Statistics Estonia for the year preceding application according to the consumption range. The price shall include the cost of the network service for the same period together with the excise duty and value added tax on natural gas at the rate provided for in subsection 10 of § 66 of this Act, with the exception of deductible value added tax.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(3) For the purposes of this Act, a shipchandler shall mean a person who, based on a permit for exemption from excise duty, has been granted the right to supply ships with fuel exempt from excise duty, and to process or store the fuel exempt from excise duty only at the places specified in the permit for exemption from excise duty on energy.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § $69^3$. Documents to be submitted upon application for permit for exemption from excise duty on energy

(1) The following shall be submitted to the Tax and Customs Board upon application for a permit for exemption from excise duty on energy:
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]
1) a written application setting out the name and registry code of the applicant for the permit, the address of residence or registered office, address and contact details of the place of business and the purpose of using fuel without excise duty, electricity without excise duty, fuel at a preferential rate of excise duty or electricity at the preferential rate of excise duty;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

2) in the case of persons specified in clauses 3 and 6 of subsection 2 of § $69^2$ of this Act, information concerning the amount of fuel exempt from excise duty needed during the coming twelve months and the reasons for that amount;
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

$2^1$) in the case of a person specified in clause 6 of subsection 2 of § $69^2$ of this Act, description of use of the fuel exempt from excise duty in the production process and description of the measurement process of the fuel used in the production process of fuel, which provides an opportunity to ascertain the quantity of fuel used for the purposes specified in clause 27 of subsection 1 of § 27 of this Act;

[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

3) information concerning the amount of fuel or electricity used during the twelve months preceding the month of submission of the application and concerning the purpose for which the fuel or electricity was used, except in the case of a person specified in clause 1 of subsection 2 of § $69^2$ of this Act;

4) the rules for the maintenance of records regarding the fuel or electricity exempt from excise duty, except in the case of a person specified in clause 2 of subsection 2 of § $69^2$ of this Act;

5) the maximum levels of loss of fuel exempt from excise duty in the case of persons specified in clauses 1 and 3 of subsection 2 of § $69^2$ of this Act.

($1^1$) In order to apply for a permit for exemption from excise duty on energy an electrointensive undertaking shall submit to the Tax and Customs Board in addition to the provisions of clause 1 of subsection 1 of this section:

1) the documents certifying the compliance of the energy management system of the undertaking with standard EVS-EN ISO 50001;

2) upon applying for a permit for exemption from excise duty on energy on the basis of the data for up to preceding four consecutive financial years, a reasoned assurance report of independent sworn auditor in which the sworn auditor submits an opinion on the basic data used for calculation of electrointensity with regard to electrointensity calculated by the undertaking pursuant to the provisions of §§ $20^2$ and $69^2$of this Act and on the non-compliance of the undertaking with the definition of an undertaking in difficulty within the meaning of Article 2 (18) of Commission Regulation (EU) No 651/2014;
[RT I, 23. 03.2021, 1 – entry into force 01.05.2021]

3) upon applying for a permit for exemption from excise duty on energy on the basis of the forecast data for the next 12 calendar months, a reasoned limited assurance report of the independent sworn auditor in which the sworn auditor presents a conclusion on the electrointensity calculated pursuant to the provisions of §§ $20^2$ and $69^2$of this Act, and the reasoned assurance report of the independent sworn auditor regarding the non-compliance of the undertaking with the definition of an undertaking in difficulty within the meaning of Article 2 (18) of Commission Regulation (EU) No 651/2014;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

4) a confirmation that the applicant has not failed to perform the order for repayment of the state aid if an earlier decision of the European Commission has declared the state aid illegal and incompatible with the internal market and such an order has been submitted to the undertaking;

5) a document describing the arrangement of measurement of electricity, which also reflects information on where the measurements are made, which requirements for the measuring equipment used to measure electricity comply with and how the measurement results are recorded;

6) a confirmation by the network operator or line holder of the set off of the amount of electricity transmitted to the undertaking in megawatt-hours in up to four consecutive financial years immediately preceding the application for the exemption from the excise duty on energy.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($1^2$) The total cost of electricity in accordance with the provisions of subsections $2^1$–$2^4$ of § $69^2$ of this Act and the value added pursuant to subsection 2 of § $20^2$ of this Act are the basic data used to calculate the electrointensity specified in clause 2 of subsection $1^1$ of this section.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

($1^3$) In addition to the provisions of clause 1 of subsection 1 of this section, a gas intensive undertaking shall submit an application to the Tax and Customs Board for a permit of exemption from excise duty on energy;

1) the documents certifying the compliance of the energy management system of the undertaking with the standard EVS-EN ISO 50001;

2) when applying for a permit for exemption from excise duty on energy on the basis of the data for preceding up to four consecutive financial years, a reasoned assurance report of an independent sworn auditor, in which the sworn auditor makes a conclusion with regard to the basic data used to calculate the gas consumption intensity, the gas consumption intensity calculated by the undertaking pursuant to the provisions of §§ $20^3$ and $69^2$ of this Act and the non-compliance of the undertaking with the definition of the undertaking in difficulty within the meaning of Article 2 (18) of Commission Regulation (EU) No 651/2014;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

3) upon applying for a permit for exemption from excise duty on energy on the basis of forecast data for the next 12 calendar months, a limited assurance report of an independent sworn auditor, in which the sworn auditor makes a conclusion on the intensity of gas consumption calculated by the undertaking in accordance with the provisions of §§ $20^3$ ja $69^2$ of this Act, and a reasoned assurance report by the independent sworn auditor on the non-compliance of the undertaking with the definition of an undertaking in difficulty within the meaning of Article 2 (18) of Commission Regulation (EU) No 651/2014;

4) the confirmation specified in clause 4 of subsection 11 of this section;

5) a document describing the organisation of measurement of natural gas, which also reflects information on where the measurements are made, with which requirements the measuring instruments used for measuring natural gas comply and how the measurement results are recorded;

6) the confirmation by the natural gas network operator of the amount of natural gas transmitted to the undertaking in thousands of cubic meters in up to four consecutive financial years immediately preceding the application for a permit for exemption from excise duty on energy.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

($1^4$) The total cost of natural gas pursuant to the provisions of subsections $2^5$ and $2^6$ of § $69^2$ of this Act and the value added pursuant to subsection 2 of § $20^3$ of this Act are the basic data used for calculating the intensity of gas consumption specified in clause 2 of subsection $1^3$ of this section.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(2) In addition to the information and documents specified in subsection 1 of this section, a shipchandler shall submit the following documents:
1) a layout of the place of business setting out the area of and points of access to the territory, buildings and structures, and plans of the buildings setting out the area of the rooms and the entrances and exits;
2) the name of the owner of buildings, rooms, structures, territory or a ship, and a document certifying the right of the shipchandler to use the buildings, rooms, structures and territory for storing fuel;
3) a description of the use of the buildings, rooms, structures, territory or ship;
4) a description of the production process and storage of fuel;
5) a plan of the containers which shall set out the volume of the containers.

($2^1$) The tax authority has the right to demand that an applicant for permit for exemption from excise duty on energy submit other relevant documents and data in addition to the documents specified in subsections 1 and 2 of this section.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(3) The holder of a permit for exemption from excise duty on energy is not required to submit the rules for the maintenance of records regarding fuel or electricity exempt from excise duty or the maximum levels of loss of fuel upon subsequent application for a permit unless the rules or levels are amended.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § $69^4$. Issue of permit for exemption from excise duty on energy

(1) The Tax and Customs Board shall grant a permit for exemption from excise duty on energy if all the following conditions are complied with:
1) bankruptcy or liquidation proceedings have not been brought against the person;
2) the information and documents specified in § $69^3$ of this Act have been submitted;
3) the person does not have tax arrears;
4) a security has been provided in the case specified in subsection 2 of § 31 of this Act.

(2) The issue of a permit for exemption from excise duty on energy may be refused if, during the twelve months preceding the month of submission of the application, the Tax and Customs Board has revoked the person's permit for exemption from excise duty on the basis of subsection 4 of § $69^5$ of this Act or if the person or a member of the management or controlling body of the legal person has committed at least one of the misdemeanours provided for in §§ $153^1$–$155^2$ of the Taxation Act for which a natural person was punished by a fine exceeding 100 fine units or a legal person by a fine exceeding 2000 euros or at least one of the offences provided for in §§ 374–$376^2$, $389^1$–391 and 393 of the Penal Code.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(3) A permit for exemption from excise duty on energy shall be issued or the decision to refuse to issue the permit shall be made within thirty days as of the date of submission of the documents and data specified in § $69^3$ of this Act.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(4) The form of a permit for exemption from excise duty on energy and the procedure for completion of the form shall be established by a regulation of the minister in charge of the policy sector.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § $69^5$. Suspension and revocation of permit for exemption from excise duty on energy

(1) The Director General of the Tax and Customs Board or an official authorised by the Director General may suspend a permit for exemption from excise duty on energy if a new security is not provided at least five days before the expiry of the period of validity of the previous security or if, during the period of validity of the permit, the circumstance specified in subsection 2 of § 42 of this Act exists. A permit for exemption from excise duty on energy may be suspended for up to sixty days or until a decision concerning the violation specified in subsection 2 of § 42 of this Act enters into force. The activities indicated in a suspended permit for exemption from excise duty on energy may be continued on the basis of a written decision of the Director General of the Tax and Customs Board or an official authorised by the Director General.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

(2) Before making a decision concerning the suspension of a permit for exemption from excise duty on energy, the tax authority may impose a non-compliance levy upon failure to comply with an administrative act prepared for compliance with the requirements of this Act. The upper limit for a non-compliance levy is 3200 euros unless the upper limit for non-compliance levy has been provided for in the Taxation Act.
[RT I 2010, 22, 108 – entry into force 01.01.2011]

(3) The Director General of the Tax and Customs Board or an official authorised by the Director General shall revoke a permit for exemption from excise duty on energy if:
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]
1) the activities of the person or body in the field of activity for which the permit for exemption from excise duty on energy was issued have terminated;
2) the person specified in clause 2 of subsection 2 of § $69^2$ does not hold a commercial fishing permit;
3) the circumstances which caused the suspension of the permit for exemption from excise duty on energy continue to exist for sixty days after the date of suspension of the permit, unless the duration of the proceeding regarding a violation specified in subsection 2 of § 42 of this Act exceeds sixty days;
4) bankruptcy proceedings are brought against the person;
5) a termination or distribution resolution is adopted with regard to the person;
6) the person or body to whom a permit for exemption from excise duty on energy has been issued submits an application for the permit to be revoked;

7) a new permit for exemption from excise duty on energy is issued;

8) an electrointensive undertaking no longer complies with the conditions provided for in subsection 3 of § $20^2$ of this Act, the circumstances specified in clause 1 or 2 of subsection $6^5$ or in clause 1 of subsection $6^{12}$ of § 24 exist, or the circumstances specified in clause 3 of subsection $6^5$ or clause 2 of subsection $6^{12}$ of the same section exist, with a failure of the electrointensive undertaking to submit the report of an independent sworn auditor on the forecast electrointensity in compliance with the requirements and on the due date provided for in subsection $6^7$ of § 24 of this Act;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

9) a gas intensive undertaking no longer complies with the conditions provided for in subsection 3 of § $20^3$ of this Act, the circumstances specified in clause 1 or 2 of subsection $6^8$ or the circumstance specified in clause 1 of subsection $6^{11}$ of § 24 exist or the circumstances specified in clause 3 of subsection $6^8$ or clause 2 of subsection $6^{11}$ of the same section exist, with a failure of the gas intensive undertaking to submit the report of an independent sworn auditor on the forecast intensity of gas consumption, in compliance with the requirements and on the due date provided for in subsection $6^{10}$ of § 24 of this Act.
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]

(4) The Director General of the Tax and Customs Board or an official authorised by the Director General may revoke a permit for exemption from excise duty on energy if the persons specified in clauses 1, 3 and 6 of subsection 2 of § $69^2$ do not have a security or if, during the period of validity of the permit, a violation specified in clauses 1, 2 or 3 of subsection 2 of § 42 of this Act has been committed or if the person uses fuel or electricity exempt from excise duty for purposes other than those indicated in the application for the permit for exemption from excise duty.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

(5) The persons specified in clauses 1–3 and 6 of subsection 2 of § $69^2$ of this Act whose permit for exemption from excise duty on energy is revoked for reasons specified in clauses 1–6 of subsection 3 or subsection 4 of this section and who possesses liquid fuel exempt from excise duty shall, within fifteen days as of the date of revocation of the permit for exemption from excise duty, notify in writing if the person is to keep the liquid fuel in the possession thereof, or shall transfer the fuel, destroy the fuel under the supervision of the Tax and Customs Board or dispatch the fuel to an excise warehouse on the condition that the excise warehousekeeper receives the fuel at the consignor.
[RT I, 12.07.2014, 2 – entry into force 01.01.2015]

(6) The Tax and Customs Board shall exercise supervision over the end-use of fuel and electricity exempt from excise duty and fuel and electricity taxed at a preferential rate of excise duty.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

### § $69^6$. Obligations of holders of permit for exemption from excise duty on energy

(1) A holder of a permit for exemption from excise duty on energy is required:

1) to maintain separate records on the amount of fuel subject to excise duty, subject to excise duty at preferential rate and fuel acquired and used without paying excise duty by the name of the fuel and the eight digits of the CN code;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

2) to maintain records on fuel exempt from excise duty such that the information in the records corresponds to the accompanying documents concerning the movement of fuel;

3) in the case of electricity, to maintain separate records on the amount of electricity subject to excise duty, subject to excise duty at a preferential rate and electricity acquired and used without paying excise duty;
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

4) to use fuel or electricity exempt from excise duty only for the purposes indicated in the application for the permit for exemption from excise duty;

5) to ensure that fuel exempt from excise duty is preserved until it is used as intended or until an act specified in subsection 5 of § $69^5$ or § $69^8$ of this Act is performed;

6) to store fuel exempt from excise duty separately from other fuel;

7) to notify an excise warehousekeeper, network operator or shipchandler of the number of the permit for exemption from excise duty on energy upon acquisition of excise goods exempt from excise duty or fuel subject to excise duty at a preferential rate from the specified persons and the Tax and Customs Board upon import of fuel exempt from excise duty and verify the compliance of the information entered in the permit with the quantity of the acquired fuel;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

$7^1$) to notify the network operator of the number of the permit for exemption from excise duty on energy when acquiring electricity subject to a excise duty at preferential rate;
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

$7^2$) to use electricity subject to excise duty or excise duty at preferential rate on its own;
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

$7^3$) to use fuel subject to excise duty and excise duty at preferential rate exclusively for the purposes specified in the application for a permit for exemption from excise duty;
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

8) to give advance notice to the Tax and Customs Board in a format which can be reproduced of any changes in the information which was the basis for application for a permit for exemption from excise duty and to obtain approval of the Tax and Customs Board concerning any changes in the information which was the basis for application for a permit for exemption from excise duty. The tax authority shall be notified of any changes the occurrence of which could not be foreseen not later than on the next working day and, at the request of the tax authority, the documents in proof of any change in the information specified in § $69^3$ of this Act shall be submitted;

[RT I, 12.07.2014, 2 – entry into force 01.01.2015]
9) upon acquisition of natural gas and electricity exempt from excise duty or acquisition of natural gas and electricity subject to excise duty at preferential rate, to submit information concerning the amount of natural gas and electricity exempt from excise duty or natural gas and electricity subject to excise duty at preferential rate to the network operator from whom the natural gas or electricity is acquired within a calendar month not later than on the fifth day of the calendar month following the acquisition.
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]

(1$^{1}$) An electrointensive undertaking holding or having held a permit for exemption from excise duty on energy shall, in addition to the provisions of subsection 1 of this section, be required to:
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]
1) at the latest after six calendar months as of the end of the last financial year during which the electricity was consumed at the preferential rate of excise duty, submit to the tax authority a reasoned assurance report of an independent sworn auditor specified in clause 2 of subsection 1$^{1}$ of § 69$^{3}$ of this Act with regard to the preceding one up to four consecutive financial years ended;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]
2) immediately notify the tax authority if, during the term of validity of the permit its energy management system or principal area of activity is not in compliance with the conditions provided for in clause 2 of subsection 3 of § 20$^{2}$ or clause 1 of subsection 3 of § 20$^{3}$ of this Act;
3) immediately notify the network operator if the term of validity of its permit for exemption of excise duty on energy has been suspended or the permit has been revoked;
4) submit to the Ministry of Economic Affairs and Communications by 1 February of the year following the consumption of electricity at the preferential rate of excise duty the total amount of electricity consumed at the preferential rate of excise duty in megawatt-hours during the calendar year and the amount of state aid calculated on the basis thereof, which is calculated by multiplying the excise rate of electricity provided for in subsection 12 of § 66 of this Act valid during the electricity consumption and the difference between the preferential rate of excise duty on electricity with the amount of electricity consumed in megawatt-hours on the basis of the permit for exemption from excise duty on energy;
5) provide the Ministry of Economic Affairs and Communications with relevant data on the basis of the obligations arising from the granting of state aid to them.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(1$^{2}$) A gas intensive undertaking holding or having held a permit for exemption from excise duty on energy shall, in addition to the provisions of subsection 1 of this section, be required to:
[RT I, 07.12.2018, 3 – entry into force 01.01.2019]
1) at the latest after six calendar months as of the end of the last financial year during which natural gas was consumed at the preferential rate of excise duty, submit to the tax authority a reasoned assurance report of an independent sworn auditor specified in clause 2 of subsection 1$^{3}$ of § 69$^{3}$ of this Act with regard to the preceding one up to four consecutive financial years ended;
[RT I, 23.03.2021, 1 – entry into force 01.05.2021]
2) immediately notify the tax authority if, during the term of validity of the permit it is not in compliance with the conditions provided for in clause 2 of subsection 3 of § 20$^{2}$ or clause 1 of subsection 3 of § 20$^{3}$ of this Act;
3) immediately notify the network operator if the term of validity of its permit for exemption from excise duty on energy has been suspended or the permit has been revoked;
4) submit to the Ministry of Economic Affairs and Communications by 1 February of the year following the consumption of natural gas at the preferential rate of excise duty the total amount of natural gas consumed at the preferential rate of excise duty in cubic metres during the calendar year and the amount of state aid calculated on the basis thereof, which is calculated by multiplying the excise rate of natural gas provided for in subsection 10 of § 66 of this Act valid during the consumption of natural gas and the difference between the preferential rate of excise duty on natural gas with the amount of natural gas consumed in cubic metres on the basis of the permit for exemption from excise duty on energy;
5) provide the Ministry of Economic Affairs and Communications with relevant data on the basis of the obligations arising from the granting of state aid to them.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

(2) In addition to the obligations specified in subsection 1 of this section, a shipchandler has the exclusive right to store and process fuel in the place of business thereof and is required to:
1) store separately the fuel which is subject to excise duty and the fuel which is exempt from excise duty;
2) verify, upon transferring fuel for supplying ships, that the recipients of the fuel are entitled to receive fuel exempt from excise duty;
3) monitor that, upon the transfer of fuel to the user of fuel specified in clause 22$^{2}$ of subsection 1 of § 27 of this Act, the quantity of fuel exempt from excise duty transferred does not exceed the quantity of fuel not acquired pursuant to information in the permit and to record the information concerning the transferred fuel exempt from excise duty in the permit for exemption from excise duty;
4) notify, if there is doubt of the justification of excise-free sale of fuel, the Tax and Customs Board in writing of such sale before transfer of the fuel exempt from excise duty and receive a written confirmation from the Tax and Customs Board that the recipient has the right to use fuel without paying excise duty;
5) submit, by place of business, a shipchandling report concerning the fuel handled during a calendar month to the Tax and Customs Board not later than on the fifteenth day of the following calendar month.

(3) The list of information to be submitted by a shipchandling report shall be established by a regulation of the minister in charge of the policy sector. The requisite information of a shipchandling report may also be submitted in other reports accepted by the Tax and Customs Board by the date accepted by the Tax and Customs Board.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

**§ 69$^{7}$. Obligations of persons using excise-free fuel in ships and aircraft**

(1) The user of fuel specified in clauses 19 and 22[1] of subsection 1 of § 27 of this Act shall be the possessor of a ship or aircraft in which the right to use fuel is exempt from excise duty.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

(2) In the case specified in subsection 10 of § 24 of this Act, the user of fuel specified in clause 22[1] of subsection 1 of § 27 of this Act incurs an obligation to pay excise duty on fuel which is no longer used for the purposes specified in clause 22[1] of subsection 1 of § 27 of this Act taking into account that the day of arrival of the ship in Estonia is considered to be the day on which that fuel is left in their possession.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

(3) A consumer of fuel specified in clause 22[1] of subsection 1 of § 27 of this Act is required to, in the event of an obligation to pay excise duty, measure the amount of fuel, taking into account the provisions of §§ 33[1] and 33[2] of this Act, without the obligation to prove the traceability of measurement results.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

### § 69[8]. Transfer of fuel exempt from excise duty

(1) The tax authority may, based on the application of a user of fuel exempt from excise duty, permit to transfer the fuel acquired without paying excise duty to another user of fuel exempt from excise duty or excise warehousekeeper only in case the person transferring the fuel exempt from excise duty is no longer able to personally use the fuel transferred without paying excise duty for purposes exempt from excise duty.

(2) A shipchandler may transfer fuel exempt from excise duty to another shipchandler or excise warehousekeeper with the approval of the tax authority.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

### § 69[9]. Amount of fuel exempt from excise duty used in commercial fishing and right to use such fuel

(1) The Government of the Republic shall establish, by a regulation, the maximum permitted amount of fuel exempt from excise duty intended to be used in fishing between 150–200 litres per one ton of fish per amount of species of fish caught or between 7-80 litres per one kilowatt in a calendar year per main engine power unit of a fishing vessel.

(2) The maximum permitted amount of fuel exempt from excise duty per amount of species of fish shall be determined on the basis of the fishing opportunities of the relevant species of fish in the corresponding year, taking into account the type of the fishing vessel usually used for catching such species of fish and the average amount of fuel used. The maximum permitted amount of fuel exempt from excise duty per main engine power unit of a fishing vessel shall be determined on the basis of the average amount of fuel used by the main engine of the fishing vessel and the average number of operating hours of a fishing vessel in a calendar year.

(3) If a holder of a permit for exemption from excise duty on energy who uses fuel exempt from excise duty for the purposes specified in clause 22[2] of subsection 1 of § 27 of this Act has acquired the whole amount of fuel indicated in a permit for exemption from excise duty before the end of the calendar year, the holder of a permit has the right, in justified cases, to apply for the issue of a new permit from the Tax and Customs Board.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § 69[10]. Right to produce fuel from waste

(1) A permit for production of fuel from waste outside an excise warehouse shall be issued by the Tax and Customs Board.

(2) A permit for production of fuel from waste may be applied for by an undertaking entered in the commercial register who holds a corresponding integrated environmental permit and who produces up to 1000 tons of fuel from waste in a year.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § 69[11]. Documents to be submitted upon application for permit for production of fuel from waste

The following shall be submitted to the Tax and Customs Board upon application for permit for production of fuel from waste:
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]
1) a written application setting out the name of the applicant, the address of the residence or registered office, the address of the place of business and the contact details of the applicant for a permit for production of fuel from waste;
2) a layout of the place of business setting out the area of and points of access to the territory, buildings and structures, and plans of the buildings setting out the area of the rooms and the entrances and exits;
3) the name of the owner of the buildings, structures and territory and a document certifying the exclusive right of the applicant for a permit to use the, buildings, structures and territory for storage of fuel;
4) a plan of the containers which shall set out the volume of the containers;
5) a description of the production process and storage of fuel;
6) information concerning the quantity of fuel produced during the twelve months preceding the month of submission of the application by type of fuel;
7) information concerning the planned amount of production by type of fuel during the coming twelve months;
8) the rules for the maintenance of records regarding the raw material, semi-finished products and finished products.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § 69[12]. Issue, suspension and revocation of permit for production of fuel from waste

(1) The provisions of § 69[4] of this Act concerning the issue of a permit for exemption from excise duty on energy apply to the issue of a permit for production of fuel from waste. The information and documents specified in § 69[11] of this Act shall be submitted as one

condition for the issue of the permit.

(1[1]) The tax authority has the right to demand that an applicant for permit for production of fuel from waste submit other relevant documents in addition to the documents specified in § 69[11] of this Act.
[RT I 2010, 8, 36 – entry into force 01.03.2010]

(2) The provisions of § 69[5] of this Act concerning the suspension and revocation of a permit for exemption from excise duty on energy apply to the suspension and revocation of a permit for production of fuel from waste. A permit for production of fuel from waste shall also be revoked if the person's integrated environmental permit for operating in the areas of activity necessary for production of fuel from waste is revoked.

(3) The form of a permit for production of fuel from waste and the procedure for completion of the form shall be established by a regulation of the minister in charge of the policy sector.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § 69[13]. Obligations of producers of fuel from waste

A producer of fuel from waste is required to:
1) maintain an accumulating account on the creation of the obligation to pay excise duty;
2) maintain records of waste used for the production of fuel in compliance with the provisions of the Waste Act and of the amount of fuel produced from waste by type of fuel by recording the fuels in warehouse stock records and accounting to the accuracy of eight digits of the CN code;
3) to maintain records on fuel and waste such that the information in the records corresponds to the accompanying documents concerning the movement of fuel and waste;
4) to store fuel separately from other goods. The fuel which is subject to excise duty and the fuel which is exempt from excise duty shall be stored separately;

5) ensure that fuel exempt from excise duty is preserved until an act specified in subsection 5 of § 69[5] of this Act is performed;

6) to submit documents in proof of any change to the information specified in § 69[11] of this Act to the Tax and Customs Board within five working days after the occurrence of the change.
[RT I, 25.10.2012, 1 – entry into force 01.12.2012]

**§ 70. – § 79.** [Repealed – RT I 2008, 49, 272 – entry into force 01.01.2009]

## Chapter 8
## SUPERVISION OVER EXCISE GOODS
## [RT I 2003, 90, 602 - entry into force 01.05.2004]

### § 79[1]. Leaving excise goods under supervision

[RT I 2003, 90, 602 – entry into force 01.05.2004]

(1) The Tax and Customs Board may place excise goods under the supervision if its sale, offering for sale or use may lead to the creation or increase of tax liability.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2) The Tax and Customs Board shall issue a decision to the obligated person on placing excise goods under supervision, where the intended use of the excise goods and the conditions for exercising supervision are noted. The decision shall be served pursuant to the procedure provided for in the Taxation Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(2[1]) Upon exercise of supervision, the Tax and Customs Board may apply the measures provided for in Chapter 6 of the Taxation Act.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(3) The authorisation of the Tax and Customs Board is necessary for the use of excise goods placed under supervision other than that noted in the decision specified in subsection 2 of this section, as well as for transfer or transport of the goods. In case of violation of the conditions of supervision and exit from the supervision of the goods, clause 4 of subsection 1 of § 22 and subsection 12 of § 24 of this Act shall be applied to the obligated person. Excise goods leaving the supervision shall be deemed to be used in the manner which has the highest possible tax rate.
[RT I, 03.04.2018, 2 – entry into force 01.02.2019]

(4) The procedure for leaving excise goods under supervision and for the termination of supervision shall be established by a regulation of the minister in charge of the policy sector.
[RT I 2003, 90, 602 – entry into force 01.05.2004]

### § 79[2]. Termination of supervision over excise goods

(1) The Tax and Customs Board shall terminate supervision over excise goods if:

1) this is no longer justified, taking account of the provisions of subsection 1 of § 79[1] of this Act;
2) the excise goods have been used for their end-use;
3) excise duty has been paid on the excise goods;
4) the excise goods have been destroyed as a result of unforeseeable circumstances and the destruction has been proved in a manner which satisfies the Tax and Customs Board.

(2) A person shall apply for a permit for the use of excise goods under supervision for purposes other than their intended purpose from the Tax and Customs Board beforehand.

[RT I 2003, 90, 602 – entry into force 01.05.2004]

## Part 3
## IMPLEMENTING PROVISIONS

**§ 80. – § 85.** [Omitted from this text.]

### § 85[1]. Time for issue of permits

The Tax and Customs Board may issue an excise warehouse activity licence or an activity licence of a registered consignee specified in subsection 3 of § 38 of this Act, a permit for exemption from excise duty on alcohol specified in subsection 5 of § 53 of this Act, a permit for exemption from excise duty on tobacco products specified in subsection 5 of § 58[1] of this Act, a permit for exemption from excise duty on fuel specified in subsection 4 of § 72 of this Act and a permit for exemption from excise duty for a handler of chemicals specified in subsection 4 of § 77 of this Act before Estonia's accession to the European Union.
[RT I 2003, 90, 602 – entry into force 31.12.2003]

### § 85[2]. Application of Act to solid fuel and shale-derived fuel oil

Excise duty is imposed on solid fuel and shale-derived fuel oil according to the rates specified in § 66 of this Act as of 1 May 2005. The requirements for measurement provided for in § 33 of this Act and the requirements related to performance of the obligation to pay excise duty provided for in §§ 24, 25 and 30 of this Act apply to solid fuel and shale-derived fuel oil as of 1 May 2005.
[RT I 2004, 84, 569 – entry into force 01.01.2005]

### § 85[3]. Application of Act to alcohol without revenue stamps

Alcohol without revenue stamps specified in subsection 2 of § 49[1] of this Act which is released for consumption before 1 July 2006 may be sold until 30 September 2006.
[RT I 2005, 68, 527 – entry into force 01.01.2006]

### § 85[4]. Validity of permits for exemption from excise duty

A permit for exemption from excise duty on fuel, or a permit for exemption from excise duty of a commercial fisherman, a permit for exemption from excise duty on electricity and a permit for exemption from excise duty of a handler of fuel issued before 1 January 2009 is deemed to be equal to a permit for exemption from excise duty on energy.
[RT I 2008, 49, 272 – entry into force 01.01.2009]

### § 85[5]. Application of Act to alcohol without revenue stamps

Alcohol without revenue stamps specified in subsection 2 of § 49[1] of this Act which is released for consumption before 1 January 2010 may be sold until 31 January 2010.
[RT I 2009, 35, 232 – entry into force 01.01.2010]

### § 85[6]. Transfer of cigarettes at a price exceeding the maximum retail price

Cigarettes the revenue stamps affixed to the sales packaging of which have been issued by the Tax and Customs Board before 1 July 2009 may be transferred at a price exceeding the maximum retail price by up to 1.7 per cent until 30 September 2009.
[RT I 2009, 35, 232 – entry into force 01.07.2009]

### § 85[7]. Transitional period for application of electronic delivery notes

(1) The delivery note established by Commission Regulation (EEC) No 2719/92 on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty (OJ L 276, 19.9.1992, pp. 1–10) is the mandatory delivery note of excise goods dispatched to another Member State under an excise suspension arrangement before 1 April 2010.

(2) Until 31 December 2010, excise goods dispatched under an excise suspension arrangement to a Member State where the electronic system of delivery notes is not applied from 1 April 2010 shall be accompanied by the delivery note specified in subsection 1 of this section.

(3) The recipient of excise goods is required to notify the tax authority of the receipt of excise goods dispatched from another Member State under an excise suspension arrangement on the basis of a delivery note established by Commission Regulation (EEC) No 2719/92 until 31 December 2010 and submit promptly the fourth copy of the delivery note to the tax authority.

(4) The recipient of excise goods is required to return one copy of the delivery note specified in subsection 2 of this section to the consignor of the excise goods by the fifteenth day of the calendar month following the calendar month when the excise goods are received.
[RT I 2010, 8, 36 – entry into force 01.04.2010]

### § 85[8]. Application of Act to handlers of biofuels

(1) The persons specified in subsection 1 of § 69[1] of the wording of this Act which was in force until 27 July 2011 shall submit a biofuel report to the tax authority no later than by 1 October 2011. The biofuel report is submitted in respect to biofuel released for consumption from 1 January through 27 July 2011 and it shall contain the following information:
1) the name, description, CN code and quantity of biofuel released for consumption;
2) the value of the biofuel released for consumption and a calculation of the formation thereof, including the value of the raw material

of and additives to the biofuel, and a calculation of production costs;
3) the energy value of the biofuel released for consumption.

(2) The persons specified in subsection 1 of this section are required to submit to the tax authority any relevant information needed by the grantor of state aid arising from the obligations related to the grant of state aid. The amount of state aid granted to the persons specified in subsection 1 of this section is public information.

(3) If the persons specified in subsection 1 of this section fail to submit the biofuel report in due time or fail to submit at the request of the tax authority the data specified in subsections 1 and 2 of this section, the tax authority may impose a non-compliance levy pursuant to the procedure provided for in the Substitutional Performance and Non-Compliance Levies Act.

(4) The tax authority shall submit the information specified in subsection 1 of this section to the Ministry of Finance no later than by 1 December 2011.
[RT I, 30.12.2010, 3 – entry into force 27.07.2011]

### § 85[9]. Application of Act to tobacco products

As an exception from the provisions of subsection 4[1] of § 28 of this Act, it is permitted to sell cigars and cigarillos released for consumption prior to 1 January 2011 within 12 calendar months as of the date on which the revenue stamp with the new design enters into force.
[RT I, 30.12.2010, 3 – entry into force 01.01.2011]

### § 85[10]. Refund of excise duty on cigarettes

Excise duty shall be refunded on cigarettes released for consumption prior to 17 November 2011, which do not conform to the safety requirements provided for in the standard EN 16156:2010 "Cigarettes – Assessment of the ignition propensity – Safety requirement" of the European Committee for Standardisation, upon the return of revenue stamps. The abovementioned revenue stamps shall be returned within three calendar months as of the entry into force of this provision.
[RT I, 08.03.2012, 1 – entry into force 01.04.2012]

### § 85[11]. Transitional period for application of delivery notes submitted through SADHES

Upon transportation of excise goods, it is permitted to use, instead of a delivery note submitted through the SADHES, a delivery note in force before 1 July 2014 until 30 September 2014.
[RT I, 20.06.2014, 3 – entry into force 01.07.2014]

### § 85[12]. Analysis of change of excise duty rate

The Government of the Republic shall submit to the *Riigikogu* at the latest on 1 March 2018 an analysis and, if necessary, a proposal for changing the excise duty rate, if the amendments provided for in this Act or amendments to this Act passed in June 2015 may be accompanied by adverse circumstances not meeting the expectations, including with regard to public health, consumption, business or receipt of the excise duty.
[RT I, 30.06.2015, 1 – entry into force 01.01.2016]

### § 85[13]. Calculation of excise duty on cigars and cigarillos without revenue stamps

In the year of implementation of the rate of excise duty depending on the retail price, the excise duty on cigars and cigarillos without revenue stamps shall be calculated on the basis of the minimum amount of excise duty to be paid.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 85[14]. Transitional periods in case of cigars, cigarillos and alternative tobacco products

(1) The sales of alternative tobacco products without revenue stamps, which are in free circulation in Estonia outside an excise warehouse before 1 January 2018, is permitted until 31 March 2018.

(2) Cigars and cigarillos released for consumption before 1 January 2018 may be sold until 31 December 2019. Excise duty shall be refunded on products specified in this subsection on the basis of subsection 1 of § 33 of the Taxation Act if both of the following conditions are complied with:
1) revenue stamps valid in 2020 have been affixed to these products in the excise warehouse and valid excise duty has been paid;
2) the revenue stamps affixed to these products have been returned to the tax authority or, before affixing new revenue stamps on the products, the tax authority has been informed in writing of the codes of revenue stamps affixed prior, the markings of the type of tobacco product printed on these revenue stamps and quantity of tobacco products in sales packaging.
[RT I, 23.12.2019, 1 – entry into force 01.01.2020]

(3) The delivery note specified in § 45 of this Act is not required upon transportation of alternative tobacco products, if the transportation commenced before 1 January 2018.
[RT I, 16.06.2017, 73 – entry into force 01.01.2018]

### § 85[15]. Partial refund of excise duty on electricity to electrointensive undertaking

(1) An electrointensive undertaking holding or having held a permit for exemption from excise duty on energy may apply during 2019 for partial refund of the excise duty on electricity on the amount of electricity consumed during the period which commenced from 1 January 2018 until the date of issue of the permit for exemption from excise duty on energy and ended on the date of issue of the specified permit and during which the average electrointensity of the undertaking made up at least 20 per cent and during which it complied with the other conditions provided for in subsection 3 of § 202 of this Act, considering that, in assessing compliance with clause 2 of that subsection, the energy management system of the electrointensive undertaking is deemed to comply with EVS-EN ISO 50001 180 calendar days earlier if its energy management system has been recognised to comply with the specified standard.

(2) In order to partially refund the excise duty on electricity, the applicant shall submit an application to the Tax and Customs Board containing the following information and documents:
1) the name and registry code of the applicant, addresses of the registered office and place of business, contact details and bank requisites;
2) the period during which partial refund of the excise duty on electricity consumed is applied for and the area of use of that electricity;
3) confirmation by the network operator or line holder of the set off of amount of electricity subject to excise duty transmitted to the undertaking during the period specified in clause 2 of this subsection in megawatt hours;
4) the amount of electricity produced and consumed by an electrointensive undertaking during the period specified in clause 2 of this subsection, which is measured and subject to excise duty, in megawatt-hours;
5) the amount of refund applied for, which is determined by adding the quantities of electricity specified in clauses 3 and 4 of this subsection in megawatt-hours and multiplying the received quantity by the difference between the excise duty rate on electricity and the preferential rate of excise duty on electricity provided for in subsection 12 of § 66 of this Act in force at the time of consumption;
6) a reasoned statement of assurance by an independent sworn auditor specified in clause 2 of subsection $1^1$ of § $69^3$ of this Act concerning the period specified in clause 2 of this subsection.

(3) A tax authority shall have the right to demand from the applicant, in addition to the information specified in subsection 2 of this section, additional relevant documents.

(4) A decision on partial refund of excise duty on electricity or refusal thereof shall be made within 30 days as of the date of submission of the proper documents and data specified in this section.

(5) A partial refund of the excise duty on electricity to an electrointensive undertaking shall constitute state aid pursuant to the provisions of subsection $12^2$ of § 66 of this Act.
[RT I, 27.06.2018, 2 – entry into force 01.01.2019]

### § $85^{16}$. Change in fuel and electricity excise duty rates due to emergency situation declared by Government of the Republic on 12 March 2020

Due to the emergency situation declared by the Government of the Republic on 12 March 2020, the following excise duty rates shall be valid from 1 May 2020 to 30 April 2022:
1) the rate of excise duty on liquid petroleum gas is 55 euros per one thousand kilograms of liquid petroleum gas;
2) the rate of excise duty on diesel fuel is 372 euros per one thousand litres of diesel fuel;
3) the rate of excise duty on diesel fuel for specific purposes is 100 euros per one thousand litres of diesel fuel for specific purposes;
4) the rate of excise duty on light on light heating oil is 372 euros per one thousand litres of light heating oil;
5) the rate of excise duty on heavy fuel oil is 422 euros per one thousand kilograms of heavy fuel oil;
6) the rate of excise duty on shale derived oil is 414 euros per one thousand kilograms of shale derived oil;
7) the rate of excise duty on natural gas is 40 euros per one thousand cubic metres of natural gas;
8) the rate of excise duty on motor natural gas is 40 euros per one thousand one thousand cubic metres of motor natural gas;
9) the excise duty rate on motor natural gas in liquefied form is 55.79 euros per one thousand kilograms of the specified fuel;
10) the rate of excise duty on electricity is 1 euro per megawatt-hour of electricity;
11) the rate of excise duty of fuel for which eight digits of the CN code are 2710 19 31 or 2710 19 35 is 372 euros per one thousand litres of fuel.
[RT I, 21.04.2020, 1 – entry into force 01.05.2020]

### § $85^{17}$. Specifications of imposition of excise duties on tobacco liquids from 1 April 2021 until 31 December 2022

(1) From 1 April 2021 to 31 December 2022, tobacco liquids with and without nicotine shall not be subject to excise duty and the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act shall not be applied to tobacco liquids during that period.

### § $85^{18}$. Transitional period for taxation of tobacco liquids with excise duty again

The sale of unlabelled tobacco liquids in free circulation outside an excise warehouse in Estonia before 1 January 2023 is permitted until 31 January 2023.
[RT I, 30.12.2021, 2 – entry into force 01.01.2022]

### § $85^{19}$. Temporary reduction in the rate of excise duty on diesel fuel for specific purposes

From 1 June 2022 until 30 April 2024 the rate of excise duty on diesel fuel for specific purposes is 21 euros per 1 000 litres of diesel fuel for specific purposes.
[RT I, 16.12.2022, 4 – entry into force 01.01.2023]

### § $85^{20}$. Transitional period related to implementation of e-delivery note for excise goods

(1) It is permitted to receive excise goods released for consumption, which were dispatched from another Member State to Estonia or from Estonia to another Member State before 13 February 2023, in accordance with the rules in force at the time of dispatch until 31 December 2023.

(2) Notifications specified in subsection 5 of Article 21 of Council Directive (EU) 2020/262 may be prepared in a manner other than using a computer-based system until 13 February 2024.
[RT I, 30.12.2021, 2 – entry into force 13.02.2023; the number of section amended [RT I, 22.05.2022, 1]]

### § 86. Entry into force of Act

This Act enters into force on 1 April 2003.

[1]Council Directive 92/79/EEC on the approximation of taxes on cigarettes (OJ L 316, 31.10.1992, pp 8–9), last amended by Directive 2010/12/EU (OJ L 50, 27.2.2010, pp 1–7); Council Directive 92/80/EEC on the approximation of taxes on manufactured tobacco other than cigarettes (OJ L 316, 31.10.1992, pp 10–11), last amended by Directive 2010/12/EU (OJ L 50, 27.2.2010, pp 1–7); Council Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, pp 21–27), last amended by the provisions on taxation of Annex III to the Protocol concerning the conditions and arrangements for admission of the Republic of Bulgaria and Romania to the European Union (OJ L 157, 21.6.2005, pp 86–88); Council Directive 92/84/EEC on the approximation of the rates of excise duty on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, pp 29–31); Council Directive 95/59/EC on taxes other than turnover taxes which affect the consumption of manufactured tobacco (OJ 291, 6.12.1995, pp 40–45), last amended by Directive 2010/12/EU (OJ L 50, 27.2.2010, pp 1–7); Council Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, pp 51–70), last amended by Directive 2004/75/EC (OJ L 157, 30.4.2004, pp 100–105); Council Directive 2006/79/EC on the exemption from taxes of imports of small consignments of goods of a non-commercial character from third countries (OJ L 286, 17.10.2006, pp 15–18); Council Directive 2007/74/EC on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries (OJ L 346, 29.12.2007, pp 6–12); Council Directive (EU) 2019/2235 amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework (OJ L 336, 30.12.2019, pp 10-13) Council Directive (EU) 2020/262 laying down the general arrangements for excise duty (recast) (OJ L 58, 27.02.2020, pp 4-42) Council Directive (EU) 2020/1151 amending Directive 92/83/EEC on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 256, 05.08.2020, pp 1−10). [RT I, 30.12.2021, 2 – entry into force 13.02.2023]