



Purchase of excise goods where excise duty is paid in another EU state

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Main information

Purchase of excise goods where excise duty is paid in other Member States.

What shall I do when I purchase excise goods in another EU country and pay excise duty on the goods in that country? First, you must register for excise duty in the Czech Republic (at a customs office) and notify the customs office (tax administrator) of the type and quantity of goods you will import. Before the transport of these goods, you must pay the so-called guarantee to the customs office in the amount corresponding to the excise duty amount that would be paid on these goods in the Czech Republic. After the purchase of these goods (movement to the Czech Republic), you must pay excise duty to the tax administrator. Following the excise duty return and excise duty payment, the customs office refunds the amount paid as a guarantee and issues a confirmation on excise duty payment in the Czech Republic upon request. Based on the confirmation, you may request excise duty refund in the EU country from which you transported the goods.

In this way, you may transport excise goods from another EU country where you have already paid excise duty on these goods, you then pay excise duty in the Czech Republic and may request excise duty refund in the EU country from which you transported the goods.

The advantage is you need neither an authorisation to operate a tax warehouse nor an authorisation for a single receipt or regular receipts of excise goods under duty suspension regime.

You will start dealing with the service when you are planning to import selected products in free tax circulation from another member state.

You will solve the service electronically (with a data box) or at the customs office. You shall file the [smart form](#) available on the website of the Czech Customs Administration. The form is automatically sent to the filing office of the customs office you fill in. The service is free of charge.

This is not a dose. You will be refunded the excise duty paid in the Member State from which you will import the products - following the procedure and meeting all the above conditions.

There are no remedies (no appeal possible).

If you fail to pay the excise duty on transported excise goods, the guarantee you paid will be used to settle such a debt.

Additional information

Reference to legal acts

Act No. 353/2003 on excise duties, as amended

**Ministerstvo financí**

Letenská 525/15

Malá Strana

11800 Praha 1

Datová schránka: **xzeaauv**E-mail: podatelna@mfcz.czWeb: www.mfcz.cz

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