



# RAHANDUSMINISTER

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## REGULATION

February 2009 No

Tallinn

### **Amendment to Ministry of Finance Regulations established on the basis of the Alcohol, Tobacco and Fuel Excise Duty Act**

This Regulation is established on the basis of Article 25(9), Article 30(9), Article 31(9), Article 37(2), Article 38(3), Article 41(2), Article 45(2), (3) and (10), Article 45<sup>1</sup>(4), Article 45<sup>2</sup>(3), Article 45<sup>3</sup>(3), Article 45<sup>5</sup>(2), Article 49<sup>1</sup>(15), Article 61 (2) and Article 79<sup>1</sup>(4) of the Alcohol, Tobacco and Fuel Excise Duty Act.

§ 1. ....

§ 2. The following amendments are made to Minister of Finance Regulation No 25 of 2006 “The design of revenue stamps for alcohol and tobacco products, types of revenue stamps for tobacco products, the procedure for the issue and return of revenue stamps, the form of the delivery note for revenue stamps and the procedure for completion of the form”:

1) Section 9<sup>1</sup> is added to the Regulation and worded as follows:

#### **“§ 9<sup>1</sup>. Dispatching of alcohol bearing revenue stamps to another excise warehouse keeper**

(1) Before dispatching alcohol which bears revenue stamps, but is not subject to excise duty, to another excise warehouse keeper, the undertaking shall inform the Tax and Customs Board in writing of the number and numbers of revenue stamps affixed to the sales packaging of alcohol, the date of dispatching the alcohol to the other excise warehouse keeper and the number of the excise warehouse receiving the alcohol.

(2) The excise warehouse keeper who has accepted the alcohol which bears revenue stamps but is not subject to excise duty, shall confirm the acceptance of the above-mentioned revenue stamps electronically in the electronic system for keeping records of revenue stamps or shall send to the Tax and Customs Board a written confirmation of the acceptance of revenue stamps within two working days from the date of acceptance.”;

2) Section 13 is added to the Regulation and worded as follows:

#### **„§ 13. Application of the Regulation**

The amendment to the Regulation, which took effect on 1 April 2009 shall not affect the validity of the revenue stamps which conform to the design of revenue stamps established by Minister of Finance Regulation No 25 of 2006 “The design of revenue stamps for alcohol and tobacco products, types of revenue stamps for tobacco products, the procedure for the issue and return of revenue stamps, the form of the delivery note for revenue stamps and the procedure for completion of the form”;

3) Annex 2 of the Regulation is replaced with the Annex to this Regulation.

§ 3. The following amendments are made to Minister of Finance Regulation No 39 of 19 February 2003: ...

§ 4. The Regulation shall take effect on 1 April 2009.

Ivari Padar  
Minister

Tea Varrak  
Secretary General