

**Information for consignors dispatching excise goods from other EU Member States
to the tax territory of the Czech Republic**

Effective from: 13 February 2023

With an amendment of the Act n. 353/2003 on Excise Duties, the conditions for the dispatch of excise goods from other Member States to the tax territory of the Czech Republic (hereinafter “distance selling”) were changed.

Therefore, § 33 of the Act on Excise Duties, concerning distance selling of excise goods, came into force stating that an economic operator who intends to send excise goods from another EU Member State to the tax territory of the Czech Republic is obliged to notify the excise duty administrator in the Czech Republic before the first shipment of these goods is realized, by electronic means using remote access in the format and structure published by the excise duty administrator.

For this purpose, an [electronic form](#) (only in Czech language) is published on the customs administration website.

The excise duty administrator shall assign a number for distance selling purposes within 5 working days from the date of filing the notification by the consignor (distance seller), or from the date on which the excise duty administrator has rectified any defects or doubts of the information contained in the notification, where applicable.

The consignor may also designate a representative for distance selling, who may only be a person with a seat or place of residence in the tax territory of the Czech Republic who is not identical to the person to whom the excise goods are sent.

The consignor shall, before each dispatch of the excise goods from another EU Member State, do the following:

1) notify the excise duty administrator

- the name, where appropriate the trade name, type and quantity of the excise goods to be sent in units of measurement; the name of the excise goods must be given in sufficiently precise terms to enable the identity of the goods to be established so that it is possible to determine the excise duty rate unambiguously,

- the name, seat address or place of residence and tax identification number, if allocated, of the person to whom the excise goods are being sent, and

2) to provide an excise duty guarantee corresponding to the amount of excise duty on the quantity of the excise goods being sent, if those goods were put into free tax circulation in the tax territory of the Czech Republic.

The guarantee is provided by depositing or transferring funds to a deposit account established by the excise duty administrator.

Payment details for the excise duty guarantee payments:

Bank account number: 40037-xxxxx/0710 (xxxxx = the registration number of the Customs office)

Variable symbol: VAT ID / birth registration number for private persons / payer's number assigned by the Customs office

Specific symbol: 898999

For more information, please contact us at: elo@cs.mfcr.cz .