**EXCISE DUTY SYSTEM**

**Detailed description**

**4th version, July 2023**

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1. ALCOHOL AND ALCOHOLIC BEVERAGES

The excise duty is payable on beer, wine, other fermented beverages, intermediate beverages and ethyl alcohol, and depends on their classification according to the Combined Nomenclature of the Customs Tariff and on their alcohol content (i. e. alcoholic strength by volume at 20 °C).

|  |  |  |
| --- | --- | --- |
| Beer | 12.10 EUR | for 1 vol. % of alcohol on 1 hl |
| Still wine | 0 EUR | for 1 hl |
| Sparkling wine | 0 EUR | for 1 hl |
| Other fermented beverages | 0 EUR | for 1 hl |
| Intermediate beverages | 132.00 EUR | for 1 hl |
| Ethyl alcohol | 1320.00 EUR | for 100 vol. % of alcohol on 1 hl |

The alcoholic strength by volume is measured at a temperature of 20 °C.

Excise duties valid on 5 July 2023

# 1.1 Completely denatured alcohol

Completely denatured alcohol (CDA) is unfit for human consumption. It contains the denaturant that cannot be extracted from alcohol anymore, therefore the excise duty for CDA is not charged and paid for, regardless of its use, and such alcohol is excluded from control and supervision provisions that normally apply for the movement of the excise products in Slovenia. The movement of CDA between the Member States is implemented under the system of movement of excise goods delivered for commercial purposes, where the electronic simplified administrative document (hereinafter eSAD) is used. The eSAD is issued by the certified consignor or temporary certified consignor of excise goods to the EMCS and tracks besides shipments of CDA.

Partially denatured alcohol (PDA) contains partial denaturants. It means that there is a risk of extraction of denaturant from the alcohol and of use of the alcohol for the purposes for which the excise duty should be charged and paid. This is the reason why for the movement of PDA between the Member States the normal control and supervision provisions applies (EMCS) when moving goods under the excise duty suspension (the electronic administrative document - eAD is issued) or under the system of movement of excise goods delivered for commercial purposes (the electronic simplified administrative document – eSAD is issued).

In Slovenia CDA and PDA can be manufactured only in excise warehouse.

The recognized complete denaturants in Member States are listed in the Regulations of the European Commission below:

pdf[Commission Regulation (EC) No 3199/93](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:31993R3199&qid=1429601034463&from=EN)

pdf[Commission Regulation (EC) No 2559/98](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:31998R2559&rid=2)

[Commission Regulation (EC) No 1309/2005](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32005R1309&rid=4)



[Commission Implementing Regulation (EU) No 162/2013](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R0162&rid=1)



Opis: pdf [Commission Implementing Regulation (EU) No 2017/1112](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R1112&qid=1505215433179&from=EN)

[Commission Implementing Regulation (EU) No 2018/1](http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32017R1112&qid=1505215433179&from=EN)880



1. TOBACCO PRODUCTS

The excise duty is payable on cigarettes, cigars, cigarillos and smoking tobacco. The tax base for tobacco products is 1.000 pieces or a kilogram of the product, and the retail price. The excise duty for cigarettes is composed of the fixed amount of the excise duty and the percentage of the retail price. For cigars and cigarillos, the excise duty is defined as the percentage of the retail price. For tobacco, the excise duty is defined as the retail price for a kilogram of the product. All tobacco products that are released for consumption must be marked with tobacco stamps.

Additionally, excise duty is levied as well on heated tobacco and electronic cigarettes.

Special national excise supervision

Special national excise supervision applies to the products falling within the tariff sub-headings 2401 10 in 2401 20 (raw tobacco) and on heated tobacco and electronic cigarettes. A person who produces, processes, stores and transports products referred above, which falls under special national supervision/control, is obliged to report production, processing, storage and movement of products to the tax authority. They are also obliged to insure that movements are accompanied with a commercial document and that a proper production, storage and movement records are kept.

Above-mentioned obligatory reports to the tax authority are considered sufficient when they consist of at least the following data:

* identification data of the reporting person
* location and date of commencement of the activity
* identification data of the carrier, the consignor and the consignee
* location and date of dispatch, delivery or unloading of the consignment, vehicle registration code, trailer, CMR number and type and technical data of cargo in case of transport of goods
* trade name, tariff code and EAN product barcode, quantity of product in unit of measure and type of package

Report may be submitted on the form [PRIJAVA-PN](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_prijava_pn&lng=en) that is published on the website of the tax authority and sent to the e-mail address of the tax authority [n101.fu@gov.si](mailto:n101.fu@gov.si).

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tobacco products** | | **Specific the excise duty** | **Ad valorem the excise duty** | **Excise for products with low retail price\*** |
| Cigarettes | | 86.62 EUR/1000 pieces | 23.91 % from packet retail price | 136 EUR/1000 pieces |
| Cigars and cigarillos | | 0 EUR/1000 pieces | 6,4 % from retail price | 54 EUR/1000 pieces |
| Smoking tobacco | Fine-cut tobacco | 54 EUR/kg | 38 % from retail price | 114 EUR/kg |
| Other smoking tobacco | 54 EUR/kg |  |  |

\*For cigarettes the retail price of which is lower than EUR 4,13/packet, the excise duty to be paid is EUR 136 for 1000 pieces of cigarettes.

When the levied amount of the excise duty for cigars and cigarillos is lower than EUR 54/1000 pieces, the excise duty to be paid is EUR 54 for 1000 pieces of cigars or cigarillos.

When the levied amount of the excise duty for fine-cut tobacco is lower than EUR 114/kg, the excise duty to be paid is EUR 114 for 1 kg of fine-cut tobacco.

|  |  |
| --- | --- |
| **Tobacco products for inhalation (without combustion)** | **Excise duty** |
| Heated tobacco | 116 EUR/kg of tobacco in the filling |
| Electronic cigarettes with nicotine | 0.21 EUR/millimetre of liquid in the filling, which contains nicotine |
| Electronic cigarettes without nicotine | 0.10 EUR/millimetre of liquid in the filling, which doesn`t contain nicotine |

The excise duty rates valid on 5 July 2023

1. ENERGY PRODUCTS AND ELECTRICITY

Excise duty is payable on energy products used as the motor or heating fuel. In the system, there are ten basic groups: petrol, diesel oil, liquefied petroleum gas, methane, natural gas, kerosene, heating oil, electricity, solid fuels and biofuels. The type of energy products is determined based on their classification according to the Combined Nomenclature of the Customs Tariff or with regard to the characteristics of individual products.

|  |  |  |
| --- | --- | --- |
| **1** | **Petrol (tariff codes 2710 12 31, 2710 12 41, 2710 12 45, 2710 12 49, 2710 12 51 and 2710 12 59) (per 1000 litres)** | |
| 1.1 | aviation fuel | 421.61 EUR |
| 1.2 | leaded petrol with a lead content above 0.013 g/l | 421.61 EUR |
| 1.3 | unleaded petrol with a lead content up to 0.013 g/l and with the octane number (RON) less than 98 | 411.59 EUR |
| 1.4 | unleaded petrol with a lead content up to 0.013 g/l and with the octane number (RON) 98 or more | 411.59 EUR |
|  | | |
| **2** | **Gas oil (tariff codes from 2710 19 43 to 2710 19 48 and from 2710 20 11 to 2710 20 19)**  **(per 1000 litres)** | |
| 2.1 | for automotive gas oil | 443.22 EUR |
| 2.1 | for heating fuel | 132.97 EUR |
|  | | |
| **3** | **Liquefied petroleum gas (tariff codes from 2711 12 11 to 2711 19 00)**  **(per 1000 kilograms)** | |
| 3.1 | for automotive gas oil | 127.50 EUR |
| 3.2 | for heating fuel | 0.00 EUR |
|  | | |
| **4** | **Natural gas (tariff codes 2711 11 00 and 2711 21 00; Methane tariff code 2711 29 00) (in megawatt hours)** | |
| 4.1 | for automotive gas oil | 8.54 EUR |
| 4.2 | for heating fuel | 0.86 EUR |
| 4.3 | for propulsion of vehicles | 0.00 EUR |
|  | | |
| **5** | **Kerosene (tariff codes 2710 19 21 and 2710 19 25)**  **(per 1000 litres)** | |
| 5.1 | for automotive gas oil | 330.00 EUR |
| 5.2 | for heating fuel | 21.00 EUR |
|  | | |
| **6** | **Gas oil (tariff codes from 2710 19 62 to 2710 19 68 and 2710 20 31 to 2710 20 39) (per 1000 kilograms)** | 15.02 EUR |
|  | | |
| **7** | **Electricity (tariff code 2716 00 00) (in megawatt hours)** | |
| 7.1 | level I (0 -20 MWh/year) | 1.53 EUR |
| 7.2 | level II (20 – 160 MWh/year) | 1.53 EUR |
| 7.3 | level III (160 – 10.000 MWh/year) | 1.53 EUR |
| 7.4 | Level IV (above 10.000 MWh/year) | 0.90 EUR |
|  | | |
| **8** | **Solid fuels (tariff codes 2701, 2702 and 2704)**  **(per 1 gig joule of calorific value)** | 0.29 EUR |
|  | | |
| **9** | **Biofuels under Article 88(6) Excise Duty Act** | 0.00 EUR |

The volumes are measured at a temperature of 15 °C.

The excise duty valid on 5 July 2023.

According to the Slovenian excise legislation, bio fuels shall include bio ethanol (tariff codes 2207 10 00 and 2207 20 00), bio diesel FAME (tariff code 3826 00 10), ethyltertiarybutylether ETBE (tariff code 2909 19 10), bio gas (tariff code 2705 00 00), bio dimethylether (tariff code 2909 19 90) and bio methanol (tariff code 2905 11 00). The excise duty rate for biofuels is 0.

For electricity and natural gas distributed through networks special arrangements apply as regards to determination of persons subject to the excise duty.

Special national excise supervision

Special national excise supervision applies to the products falling within the tariff sub-headings 2710 19 91 and 2710 19 99 (metalworking oils, oil for removal from the moulds, anticorrosion oils, hydraulic oils), 2710 20 90 (oils falling within 2710 19 91 and 2710 19 99, which contains bio-diesel) and 3826 00 90 (bio-diesel and its mixtures, which contains less than 70% of diesel oils or oils obtained from bituminous materials). A person who produces, processes, stores and transports products referred above, which falls under special national supervision/control, is obliged to report production, processing, storage and movement of products to the tax authority.

They are also obliged to ensure that movements are accompanied with a commercial document and that a proper production, storage and movement records are kept.

Above-mentioned obligatory reports to the tax authority are considered sufficient when they consist of at least the following data:

* identification data of the reporting person
* location and date of commencement of the activity
* identification data of the carrier, the consignor and the consignee
* location and date of dispatch, delivery or unloading of the consignment, vehicle registration code, trailer, CMR number and type and technical data of cargo in case of transport of goods
* trade name, tariff code and EAN product barcode, quantity of product in unit of measure and type of package

Report may be submitted on the form [PRIJAVA-PN](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_prijava_pn&lng=en) that is published on the website of the tax authority and sent to the e-mail address of the tax authority [n101.fu@gov.si](mailto:n101.fu@gov.si).

1. MOVEMENT OF EXCISE GOODS

# 4.1 Movement of excise goods between Slovenia and another Member State under duty suspension arrangement

According to the European excise legislation, the excise goods can be moved under the excise duty suspension arrangement between the excise license holder from Slovenia and the excise license holder from another Member State:

* 1. from a tax warehouse to:
* another tax warehouse;
* a registered consignee;
* a place where the excise goods leave the territory of the Community;
* an exempted organization where the goods are dispatched from another Member State;
  1. from the place of importation to any destination referred to under point (a) where the goods are dispatched by a registered consignor.

The movement under an excise duty suspension arrangement must take place under cover of an electronic administrative document. The consignor lodges an electronic administrative document in the EMCS (Excise Movement and Control system). The EMCS is a computerised system for tracking and monitoring the movement of excise goods under duty suspension arrangement.

# 4.2 Movement of excise goods between Slovenia and another Member State with duty paid (distance sales, business to business sales)

The movement of excise products, released for consumption, means any movement between another Member State and Slovenia of excise products, which have been released for consumption in a Member State of dispatch, and the excise duty becomes chargeable in a Member State of destination.

Distance sales destined for Slovenia

According to Slovenian Financial Administration Act (Official Journal of the RS, no. [25/14](http://www.uradni-list.si/1/objava.jsp?sop=2014-01-0961)) every legal or natural person not having a seat or some other registered form in the Republic of Slovenia (hereinafter RS) but carrying out a business activity in RS has to be registered in the tax register of the RS. To obtain the concerned number the required information and forms in English are available on the following site [eDavki - Application for entry of a legal person's data in the tax register](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=davcni_register_po) and in detailed description [Entry into the tax register](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.fu.gov.si%2Ffileadmin%2FInternet%2FDavki_in_druge_dajatve%2FPoslovanje_z_nami%2FVpis_v_davcni_register_in_davcna_stevilka%2FOpis%2FThe_entry_into_the_tax_register.doc&wdOrigin=BROWSELINK), point 2.2. The application for entry of legal person in the tax register ([DR-04 form](https://edavki.durs.si/OpenPortal/Dokumenti/dr_04.i.en.pdf)) has to be submitted in person or by post, to [financial offices](https://www.fu.gov.si/kontakti/kontaktni_center_furs/#c6546) in Slovenia responsible for excise duties.

After registering into the tax register, the seller established in another Member State will receive the Slovenian tax number, with which he will be able to submit to our electronic business services FURS eDavki the relevant forms required by excise legislation as described below.

When excise goods which are released for consumption in a Member State of dispatch and are purchased by a private individual in Slovenia (is not authorised excise warehousekeeper or registered trader or temporary registered trader and does not perform business activities) and are sent directly or indirectly by the seller himself or another person from another Member State to the recipient in Slovenia, excise duty shall become chargeable in Slovenia. For the sender or seller of excise goods, an obligation to calculate excise duty in Slovenia shall fall due on the day on which the recipient received the excise products. In order to carry out distance sales destined for Slovenia, the seller established in another Member State or excise representative shall:

* Submit to the competent authority the declaration for the consignment prior to the foreseen dispatch of the goods. The receipt of a consignment of excise goods is announced on the Form for the Receipt of Excise Products from Another Member State ([TRO-NAP form](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_tro_nap)). It shall be submitted by the seller of the excise goods or the excise representative in Slovenia with the competent financial office before the intended dispatch of excise goods from another Member State.
* Present an instrument guaranteeing payment of the excise duty in the amount of appropriate excise duty liability for that consignment or pay the amount of the expected excise duty for each consignment of excise goods on a transitional tax invoice. In that case, the amount of excise duty for sent excise products shall be paid before the excise goods are shipped from the country of dispatch. The excise duty is paid on a transitional tax account.
* Submit the excise duty calculation at the latest 5 working days from the day of receipt of excise products and pay the excise duty (the excise duty shall fall due on the day of receipt of excise products by the consignee and shall be paid not later than within 30 days of the due date).
* Keep records of deliveries.

In accordance with Slovenian excise legislation, tobacco products, with the exception of electronic cigarettes, can only be released for consumption if they are marked with Slovenian tobacco tax stamps. Therefore, tobacco products released for consumption and marked with tobacco stamps in another Member States cannot be released for consumption in Slovenia, because the condition regarding the labelling of products with a tobacco stamp in accordance with Slovenian regulations is not fulfilled. It follows that the receipt of tobacco products already released for consumption in another Member State under distance selling procedure is not possible in Slovenia.

However, in accordance with the Restriction on the Use of Tobacco and Related Products Act (hereinafter ZOUTPI) the cross-border distance sales of tobacco products from other Member States to Slovenia is not permitted. This provision prohibits the placing on the market of tobacco, tobacco products and related products (included electronic cigarettes with and without nicotine, herbal smoking products and new tobacco products) in Slovenia via the Internet, telecommunications or any other evolving technology or cross-border distance sale. The interpretation of ZOUTPI is under the jurisdiction of the Ministry of Health.

Excise representative

The obligations laid down for distance sales destined for Slovenia may be also fulfilled by the excise representative. The excise representative in Slovenia may be appointed by the seller who dispatches the goods from another Member State.

The excise representative may be a legal or natural person permanently resident or established in Slovenia and authorised by the competent authority. Mandate for representation has to be submitted to the competent authority by the seller or by excise representative on the [form (pooblastilo TROZ)](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_pooblastilo_troz) published on the website of the tax authority.

Distance sales destined for another Member State

In order to carry out distance sales destined for another Member State the seller established in Slovenia shall:

* announce such a consignment to the competent Slovenian authority prior to dispatch;
* provide evidence showing that the instrument guaranteeing the payment of the excise duty has been presented in the Member State of destination and that all the required procedures of payment of excise duty in the Member State of destination have been completed;
* keep records of this type of deliveries.

Excise duty refund for distance sales

Refund of the excise duty may be claimed by the seller, who carries out the distance sales of excise products, which have already been released for consumption in Slovenia, to another Member State. The refund shall be possible where the following procedures are respected and documents presented by the seller:

* Submits to the competent authority the declaration of the consignment prior to the dispatch:
  + for excise goods, except for electronic cigarettes and heating tobacco, in accordance with the text from the title "Distance sales destined for another Member State",
  + for electronic cigarettes and heating tobacco, fill out the Application - PN form. This movement must be accompanied by a commercial document.
* Submits request for refund to the competent authority at the latest 30 days from the date of beginning of the movement or the date of the announcement of the shipment of the excise goods on the form TROV-VRAČILO (DČ): Claiming the refund of the paid excise duty, to which he attaches supporting documents, on the basis of which the tax authority can determine, that the excise goods have arrived at the destination of the Member State and that insurance for the payment of excise duty has been submitted in the destination Member State, or that all prescribed procedures have been carried out and excise duty has been paid, if so required. The evidence contains at least the following information: the address of the competent authority in the destination Member State, the date and reference or registration number of the excise duty calculation.

Business to business sales destined for Slovenia

When excise goods, which have already been released for consumption in another Member State, are delivered to Slovenia for commercial purposes, the excise duty shall become chargeable in Slovenia. Excise goods shall only be moved from a certified consignor or temporary certified consignor to a certified consignee or temporary certified consignee.

Delivery of excise goods for commercial purposes in Slovenia means delivery of the excise goods from a certain Member State to a person other than a private individual in Slovenia, where the excise goods are not transported by him.

Certified consignee in Slovenia shall:

* Register as certified consignee on form Registration of activity with excise duty products [TRO-CPR](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_tro_cpr).
* Submit an excise duty insurance instrument in the amount of the excise debt for these products in two tax periods. The insurance is submitted in the form of a bank guarantee, letter of guarantee or cash deposit.
* Submit to the competent authority the report of receipt, using the computerised system, no later than five working days after the end of the movement.
* Submit the excise duty calculation by the 25th day of the month following the end of the tax period in which the obligation to calculate excise duty arose. Certified consignee pays the calculated excise tax to the state budget by the last working day of the month following the end of the tax period.

Temporary certified consignee (receives excise goods from time to time) in Slovenia shall:

* Announce the receipt of a consignment of excise goods at least three working days before the planned dispatch of excise goods from another member state on the form Announcement of receipt of excise duty products released for consumption for commercial purposes ([TRO-ZCPR](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_tro_zcpr)).
* Submit an excise duty insurance instrument or pay the amount of the expected excise duty for each consignment of excise goods on a transitional tax account. In that case, the amount of excise duty for sent excise products shall be paid before the excise goods are shipped from the country of dispatch.
* Consent to any checks enabling the competent authorities to find out that, the excise goods have been actually received and that the excise duty has been paid.
* Ensures the electronic exchange of data concerning the movement of excise goods.
* Submit the excise duty calculation at the latest 5 working days from the day of receipt of excise products and pay the excise duty (the excise duty shall fall due on the day of receipt of the excise products by the consignee and shall be paid not later than within 30 days of the due date.

In accordance with Slovenian excise legislation, tobacco products, with the exception of electronic cigarettes, can only be released for consumption if they are marked with Slovenian tobacco tax stamps. Therefore, tobacco products released for consumption and marked with tobacco stamps in another Member States cannot be released for consumption in Slovenia, because the condition regarding the labelling of products with a tobacco stamp in accordance with Slovenian regulations is not fulfilled. It follows that the receipt of tobacco products (except electronic cigarettes for which the condition to be equipped with tobacco stamp does not apply) already released for consumption in another Member State for commercial purposes is not possible in Slovenia.

Business to business sales destined for another Member State

When excise goods, which have already been released for consumption in Slovenia, are delivered to another Member State for commercial purposes, the excise duty shall become chargeable in another Member State.

The certified consignor or temporary certified consignor shall submit a draft electronic simplified administrative document to the tax authorities in Slovenia using the computerised system.

Certified consignor shall comply the following requirements:

* Register as certified consignor on form Registration in the records of certified consignors ([TRO-CPO](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_tro_cpo)).
* Submit electronic simplified administrative document (aSAD) to the tax authorities in Slovenia using the computerised system.

Temporary certified consignor shall comply the following requirements:

* Announce dispatch of excise goods at least one day before the scheduled dispatch of excise goods to another member state on the prescribed form Announcement of dispatch of excise duty products released for consumption for commercial purposes ([TRO-ZCPO](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_tro_zcpo)).
* Submit electronic simplified administrative document (eSAD) to the tax authorities in Slovenia using the computerised system.

Excise duty refund for business to business sales

Refund of the excise duty may be claimed by the certified consignor or temporary certified consignor who dispatches the goods, which have already been released for consumption in Slovenia, to another Member State.

The certified consignor may claim a refund of excise duty by following procedure:

* Register as certified consignor.
* Submit a request for refund of excise duty no later than the last day of the current month, for shipments of excise goods in the previous month, on the form Claiming paid excise duty refund in the movement of excise duty products from, and to, Member States ([TROV-VRAČILO(DČ))](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_trov_vracilo_dc).

The temporary certified consignor may claim a refund of excise duty by following procedure:

* Announce dispatch of excise goods at least one day before the scheduled dispatch of excise goods to another member state on the prescribed form Announcement of dispatch of excise duty products released for consumption for commercial purposes ([TRO-ZCPO](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_tro_zcpo)).
* Submit a request for refund of excise duty at the latest 30 days from the announcement of dispatch on the form Claiming paid excise duty refund in the movement of excise duty products from, and to, Member States ([TROV-VRAČILO(DČ))](https://edavki.durs.si/EdavkiPortal/OpenPortal/CommonPages/Opdynp/PageD.aspx?category=obrazec_trov_vracilo_dc).

The certified consignor or temporary certified consignor in the electronically submitted request for excise duty refund, shall indicate the unique simplified administrative reference code (ARC) of the shipped excise goods or attach a report on the receipt of excise duty products from the computer-based system or a replacement document. When the report on the receipt of excise duty products is not confirmed in the computerized system, another proof of receipt of excise goods certified by the competent authority of the destination member state may be attached to the request for refund of excise duty.