

# Pay alcopops tax

If you produce or import alcopops, you must pay alcopop tax and additional alcohol tax under certain conditions.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

The alcopop tax is an excise tax levied on sweet drinks containing alcohol. Alcopops are mixed drinks in liquid or frozen form that are essentially made from 2 main components:

1st component:

- Drinks with an alcohol content of up to 1.2% by volume (including, for example, soft drinks, cola or water) or
- fermented beverages with an alcohol content of more than 1.2% by volume (e.g. beer, honey, fruit or grape wine), or
- a mixture of these components (e.g. lemonade with beer)

2. component:

- Alcohol or goods containing alcohol as defined by the Alcohol Tax Act (e.g. whisky, gin, liqueurs and other spirits)

Such mixed drinks containing alcohol fall under the Alcohol Tax Act if they:

- have an alcohol content of more than 1.2% by volume but less than 10% by volume and
- are mixed ready-to-drink and bottled in sealed containers ready for sale. (Ready-to-drink drinks also include prepared mixed components of drinks that are offered in a common package. Ready-to-drink containers are those which, by the nature of their presentation, are intended for retail and for direct sale to the final consumer)
- are subject to alcohol tax as alcohol products

## Requirements

You must pay alcopop tax if the tax has arisen and you are liable to pay the tax within the meaning of the law. This may be the case in various constellations, in particular if

- you are the owner of a tax warehouse from which the alcopops were taken or if they were consumed there,

- you are a "registered consignee" and, following their transportation, you take alcopops into your business that have been transported under duty suspension, or
- you were involved in the production of alcopops without authorization.

## Procedure

If the tax arises from the removal of the alcopops from the tax warehouse or consumption in it, the tax warehouse holder must submit a tax declaration and calculate the tax himself. The "registered consignee" is responsible for the tax declaration if the alcopops must be taxed following transportation under suspension of excise duty by taking them into his business.

- Go to the website of the customs administration or the forms management system (FMS) of the Federal Tax Administration and download the relevant forms. You can complete the forms on your computer.
  - Form 2780 "Monthly tax declaration/discharge declaration for alcopops"
  - Form 2781 "Attachment to the monthly tax return/discharge declaration for alcopops"
- If the alcohol contained in the alcopops must also be taxed, you will also need the following forms:
  - Form 1272 "Monthly tax return/discharge declaration for alcohol products (alcohol and/or goods containing alcohol)"
  - Form 1278 "Attachment to the monthly tax return/discharge declaration for alcohol products (alcohol and/or goods containing alcohol)"
- Complete the forms and send them by post to your main customs office.
- The main customs office will check your tax declaration.
- If discrepancies are discovered during the check, you will be given the opportunity to correct incorrect information or complete incomplete information by the due date of the tax. If the claim is already due or if you do not correct the information, the main customs office will assess the duties with a tax assessment notice and inform you accordingly.
- If the check does not lead to any objections, the tax amount due will normally be collected from your account by direct debit. In these cases, you do not need to take any further action.
- If the alcopop tax has arisen in connection with irregularities or a disregarded ban, you must also calculate this yourself and submit a written tax declaration:
- Use the form for this:
  - Form 2783 "Tax declaration for alcopops in individual cases"
  - if the alcohol contained in the drink must also be taxed, also use form 1276 "Tax declaration for alcohol products (alcohol and goods containing alcohol) in individual cases"
  - The other procedural steps are the same as for the monthly declaration.

If you import alcopops from a third country, you submit the tax declaration as part of the customs declaration.

The main customs office in Bremen is responsible.

## Legal bases

- [§ 3 \(1\) Alkopopsteuergesetz \(AlkopopStG\)](#)
- [§§ 17 bis 19 Alkoholsteuergesetz \(AlkStG\)](#)
- [§§ 20 bis 22 Alkoholsteuergesetz \(AlkStG\)](#)
- [§§ 24 bis 26 Alkoholsteuergesetz \(AlkStG\)](#)
- [§ 9 Alkoholsteuerverordnung \(AlkStV\)](#)
- [§ 44 Alkoholsteuerverordnung \(AlkStV\)](#)
- [§ 46 Alkoholsteuerverordnung \(AlkStV\)](#)
- [§ 48 Alkoholsteuerverordnung \(AlkStV\)](#)

## More information

Alcopop tax is generally incurred as soon as the products enter the economic cycle in the German tax territory. This is usually the case when the alcopops are removed from a tax warehouse without a further tax suspension procedure following. When withdrawing from a tax warehouse for alcohol products and alcopops (combined warehouse), alcohol tax is incurred at the same time. The tax is also incurred if the alcopops are consumed in the tax warehouse. A tax warehouse is a location approved by the main customs office where alcopops may be produced, processed, treated, stored, received or dispatched.

In addition, the tax arises, among other things, when alcohol is imported from a third country. A third country is a country outside the internal European area.

The amount of tax is calculated according to the alcohol content contained in the Alkopop. It amounts to EUR 5,550.00 for 100 liters of pure alcohol.

## What deadlines must be paid attention to?

Submission of the tax return:

- if withdrawn from a tax warehouse: by the 10th day of the month following the month in which the tax arises
- if the tax arises from irregularities or a prohibition that has been disregarded: immediately

Payment of the tax:

- if taken from a tax warehouse: by the 5th day of the 2nd month following the accrual of the tax
- if the tax arises because a prohibition has been disregarded: immediately

## What are the costs?

gebührenfrei

Late payment penalties for late payment.