

# 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

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

1st component:

- Beverages with an alcohol content of up to 1.2 percent by volume (these include, for example, sodas, colas, or water) or
- fermented beverages containing more than 1.2% alcohol by volume (for example, beer, honey, fruit or grape wine), or
- A mixture of these components (for example, lemonade with beer).

2. component:

- Alcohol or alcohol-containing goods as defined by the Alcohol Tax Act (for example, whiskey, gin, liqueurs and other spirits).

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

- have an alcohol content of more than 1.2 percent by volume but less than 10 percent by volume
- and
- are mixed ready-to-drink in sealed containers ready for sale. (Ready-to-drink also includes prepared mixed components of beverages that are offered in a common package. Ready-to-sell containers are those which, by the nature of their presentation, are intended for retail sale and for direct delivery 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 a tax debtor within the meaning of the law. This can 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 take into your business alcopops that have been transported under duty suspension, or
- you have been involved in the production of alcopops without permission.

## Procedure

If the tax arises from the removal of the alcopops from the tax warehouse or consumption in it, the tax warehouse keeper must submit a tax declaration and calculate the tax himself in it. The "registered consignee" is responsible for the tax declaration if the alcopops must be taxed by being taken into his or her establishment after being transported under tax suspension.

- Go to the Customs Administration's website or the Federal Tax Administration's Form Management System (FMS) and download the appropriate forms. You can fill out the forms on the computer.
  - Form 2780 "Monthly Tax Filing/Relief Filing for Alcopops."
  - Form 2781 "Attachment to Monthly Tax Filing/Relief Filing for Alcopops"
- If the alcohol contained in the alcopops must also be taxed, you will also need the following forms:
  - Form 1272 "Monthly Tax Filing/Relief Filing for Alcohol Products (Alcohol and/or Goods Containing Alcohol)"
  - Form 1278 "Attachment to Monthly Tax Filing/Relief Filing for Alcohol Products (Alcohol and/or Goods Containing Alcohol)"
- Complete the forms and mail them 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 until the due date of the levies. 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 and inform you of this.
- If the check does not result in any objections, the amount of duty 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 prohibition, you must also calculate it yourself and submit a written tax declaration:
- Use the form for this purpose:
  - Form 2783 "Tax Declaration for Alcopops in Individual Cases".
  - if the alcohol contained in the drink must also be taxed, you must also use form 1276 "Tax declaration for alcohol products (alcohol and alcoholic goods) in individual cases".
  - The other procedural steps are the same as those for monthly filing.

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 for this.

## 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

As a rule, the alcopops tax arises as soon as the products enter the economic cycle in the German tax territory. This is usually the case when the alcopops are taken from a tax warehouse without any further tax suspension procedure. In case of withdrawal from a tax warehouse for alcohol products and alcopops (combined warehouse), the alcohol tax arises at the same time. The tax also arises when the alcopops are consumed in the tax warehouse. A tax warehouse is a place approved by the main customs office where alcopops may be produced, handled, processed, 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 inner-European area.

The amount of the tax is assessed according to the alcohol content contained in the alcopop. 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?

None (late payment penalties)