

Apply for tax relief for alcopops

If you can prove that you have paid tax on alcopops, you can receive a refund, remission or reimbursement of the alcopop tax under certain conditions.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

In certain cases, tax relief from the alcopops tax can be granted on application for alcopops that have been demonstrably taxed. Relief is possible in the following cases:

- You are a tax warehouse owner and include the alcopops in your tax warehouse. Relief is possible for:
 - Inclusion of goods that have already been taxed: The tax has already been paid by the manufacturer, seller or another tax debtor.
 - Inclusion of returned goods: You are the original tax debtor and take goods back into your tax warehouse.
- You transport the products commercially to other European member states, where they are taxed in accordance with the regulations applicable there.

Tax relief may be granted:

- The tax already incurred but not yet paid will be waived. You can only apply for this if you are also liable to pay tax on the Alkopos in question.
- The tax already paid will be refunded to you. You can only submit this application if you are also liable for the tax on the alcopops in question.
- You are not the tax debtor who has already paid the tax, but another tax debtor has paid the tax liability for the alcopops. The tax will be refunded to you on request.

Requirements

- if already taxed alcopops are taken into a tax warehouse: you prove that the alcopops have already been taxed.
- if you take back taxed alcopops yourself: you immediately record the inclusion in your tax warehouse in the warehouse accounting system.

What documents do I need?

- Both when you receive taxed alcopops in your tax warehouse in Germany and when you transport taxed alcopops to other European member states, the following evidence is required:

If you have not taxed the goods used yourself: additionally the "taxation confirmation" (form 2735)

- When transporting taxed alcopops to other European member states, the following additional forms must be submitted or evidence provided:
 - If you wish to claim tax relief for taxed excisable alcopops transported to other Member States on a more than occasional basis, notify the relevant main customs office in advance using the "Notification for claiming tax relief on the movement of excisable goods in free circulation to other Member States" (Form 2756). Attach to this notification the "Assortment List - Annex to Form 2756" (Form 2757).
 - the third copy of the simplified accompanying document confirmed by the consignee in accordance with the so-called system directive
 - the taxation certificate of the other Member State

Procedure

You must apply for tax relief in writing as part of the monthly tax declaration:

- Go to the Customs website and complete the following forms.
 - Form 2780 "Monthly tax declaration/relief declaration for alcopops"
 - Form 2781 "Attachment to the monthly tax declaration/relief declaration for alcopops"
- If you are also applying for tax relief for the alcohol contained in the alcopops, you will also need the following forms:
 - Form 1272 "Monthly tax return/relief declaration for alcohol products"
 - Form 1278 "Attachment to the monthly tax return/relief declaration for alcohol products"
- If you include goods in your tax warehouse that were taxed by someone else, you can apply for a refund using the "Taxation confirmation" form.
- Complete the relevant form and, if necessary, the attachments in full and send them by post to your main customs office.
- The main customs office will check the refund.
- You will receive a notification with the result of your application.

Please note that if you are transporting goods to other member states for tax relief, you need the approval of the responsible main customs office. This will be issued to you on application in the form of a so-called "Zusageschein".

The main customs office from whose district you operate your company is responsible or, if you do not operate a company, in whose district you have your place of residence. If your company is operated from a location outside Germany or if you do not have a place of residence in Germany, the main customs office in whose district you first appear for tax purposes is responsible.

Legal bases

- [§ 3 \(1\) Alkopopsteuergesetz \(AlkopopStG\)](#)
 - [§§ 29 bis 30 Alkoholsteuergesetz \(AlkStG\)](#)
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- [§§ 63 bis 64 Alkoholsteuerverordnung \(AlkStV\)](#)

What deadlines must be paid attention to?

There are no deadlines.

How long does it take to process

3 to 10 days, depending on the complexity of the case

What are the costs?

gebührenfrei