

Report transportation of untaxed alcopops

If you want to transport untaxed alcopops, you need a special permit and registration to participate in the computerized Excise Movement and Control System (EMCS).

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

Alcopops can be transported under duty suspension. This means that the alcopops tax is not yet due during transportation. The tax is suspended as long as the alcopops are in transit to their final destination. The tax is then levied at the destination. In some cases, alcopops can be used tax-free after transportation.

Transportation within the German tax territory

Tax warehouse holders and registered consignors may transport alcopops under duty suspension from tax warehouses or from the place of importation.

The following destinations can receive the untaxed goods within the German tax territory:

- Tax warehouses
- Businesses that are allowed to use the alcopops tax-free
- so-called beneficiaries (e.g. foreign armies, diplomatic missions and consular representations)

Alcopops may also be transported tax-free within the tax territory for direct export.

Transportation to or via other member states

Tax warehouse holders and registered consignors may transport alcopops under duty suspension to the following destinations outside the German tax territory:

- Consignees in other Member States
- via other Member States to a place where the alcopops leave the excise duty territory of the European Community

Information on transportation from other Member States can be found under "Further information"

Requirements

You run a business and are either a tax warehouse owner or a registered consignor.

Before opening a duty suspension procedure, you must make sure that the recipient has the appropriate authorization to purchase. The excise number of the recipient can be used as proof.

What documents do I need?

- in case of transport only under suspension of alcopops tax to, from or via other Member States:

"Simplified Accompanying Document" (Form 2725)

- in case of delivery to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts: additionally copy of exemption certificate

Procedure

The consignor (tax warehouse owner or registered consignor) is responsible for the notification. Whether the notification is made electronically or in writing depends on whether the alcohol contained in the alcopops is also subject to a tax suspension procedure or has already been taxed.

Transportation under suspension of alcopops tax and alcohol tax:

- You must make the declaration electronically.
- To do this, call up the customs administration's "Internet EMCS application" ("IEA") and follow the instructions for declaration.
- Click on the "Create new process" button on the start page.
- Add the "e-VD" form (electronic administrative document) to the process and add the note "untaxed alcohol and untaxed alcopops" to the document.
- Complete the "Draft e-VD" form and save it. If necessary, follow the instructions for missing information or subforms.
- Select the "Sign" option to send the declaration to your main customs office.
- The EMCS application will automatically check your declaration.
- If the verification of your declaration was successful, you will receive a message in EMCS. Otherwise, you will receive an error message.
- You will also receive a reference number for the process (Administrative Reference Code, ARC) and a PDF document with a list of the process data. The PDF document must be kept with the goods during transportation.
- If the recipient has confirmed receipt of the goods in EMCS after they have arrived, you will receive the message "Notification of receipt".
- If you do not send goods but receive them, you must create such a notification of receipt. To do this, use the "Report of receipt" form in the Internet EMCS application.

Alternatively, you can use certain software certified by customs to declare a transport under suspension of excise duty.

In some cases, there are exceptions to the electronic declaration requirement. In this case, you must submit the declaration in writing:

Find out about the paper procedure and the so-called default procedure on the customs administration website.

Transportation (only) under suspension of the alcopop tax:

- You must use the paper procedure for the declaration.
- Go to the website of the German customs administration and call up form 2750 "Accompanying document (without energy products)". You can complete the form directly on your computer.
- Then print out a total of 4 copies of the form.
 - Are you a tax warehouse holder? Then take copy 1 with your stock records.
 - Are you a registered consignor? Then submit copy 1 to the main customs office responsible for the place of import.
- All other copies must be carried during transportation.
- Hand over copies 2, 3 and 4 to the recipient on arrival at the destination.
- Copy 2 is intended for the consignee.
- The recipient confirms receipt of the goods on copies 3 and 4. He then forwards these two copies to the responsible main customs office.
- The competent main customs office checks the documents. It retains copy 4 and returns copy 3 to the recipient.
- The recipient now sends copy 3 back to the tax warehouse keeper or, in the case of shipment from the place of import, to the main customs office responsible there.
 - If a transport does not only take place in the German tax territory, but the goods are transported to, from or via the European Union, special documentation obligations apply for the sender and recipient. You can find more information on these obligations in the "Further information" section.

If you deliver to beneficiaries within the tax territory, you must also complete an exemption certificate.

It is possible for the consignor to submit an application to the competent main customs office to simplify the declaration procedure. This can be, for example, the sending of a collective declaration if several deliveries are made to the same recipient within one month. To do this, contact the locally responsible main customs office directly.

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 \(AlkopopStG\)](#)
- [§§ 9 - 10 Kaffeesteuergesetz \(KaffeeStG\)](#)
- [§§ 14 -19 Kaffeesteuer-Durchführungsverordnung \(KaffeeStV\)](#)

More information

Alcopops may be transported from other member states under duty suspension to tax warehouses in the German tax territory.

As a tax warehouse holder or registered consignor, you must notify the customs authorities if you transport untaxed alcopops. Depending on whether the alcohol contained in the alcopops has already been taxed or is also subject to a tax suspension procedure, you must submit the notification electronically or in writing. You can find out which procedure applies in your case in the "Procedure" section.

If irregularities occur during transportation, the tax suspension ends and the alcopops must be taxed.

What deadlines must be paid attention to?

In case of electronic procedure EMCS:

- in case of dispatch: submission of the notification at the earliest 7 days before the start of the transport, in any case before the start of the transport
- in case of receipt: submission of the report of receipt without delay, at the latest 5 working days after the end of the transport.

How long does it take to process

1 day bis 2 days

What are the costs?

gebührenfrei

If tax issues appear to be at risk, you may be required to provide security for transportation to the main customs office.