

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

### Transport within the German tax territory

Tax warehouse holders and registered consignors may transport alcopops under tax suspension from tax warehouses or from the place of import, respectively.

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

- Tax warehouse
- businesses that are allowed to use the alcopops tax-free
- so-called beneficiaries (for example, foreign armies, diplomatic missions and consular posts)

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

### Transport to or via other Member States

Tax warehouse keepers 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 territory of the European Community.

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

## Requirements

You operate a business and are either a tax warehouse keeper or a registered consignor.

Before opening a tax suspension procedure, you must ensure that the consignee has the appropriate authorization. The excise number of the consignee 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 keeper 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 under 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 so, access the Customs Administration's "Internet EMCS Application" ("IEA") and follow the instructions for filing.
- Click on the "Create New Transaction" button on the home page.
- Add the "e-VD" (electronic administrative document) form to the transaction and mark the document "untaxed alcohol and untaxed alcopops".
- Fill in the form "Draft e-VD" and save it. Follow the instructions for missing information or subforms, if applicable.
- Select the "Sign" option to submit the declaration to your responsible main customs office.
- The EMCS application automatically verifies your declaration.
- If the verification of your declaration was successful, you will receive a message in EMCS. Otherwise you will receive an error message.
- In addition, you will receive a reference number for the transaction (Administrative Reference Code, ARC) and a PDF document listing the transaction data. The PDF document must be carried along during the transport of the goods.
- If the consignee has confirmed the receipt of the goods in EMCS after the arrival of the goods, the message "Receipt message" will be sent to you.
- If you do not send goods, but receive them, you must create such a report 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 shipment under tax suspension.

In some cases, there are exceptions to the obligation to declare electronically. In that case, submit the declaration in writing:

Find out about the paper procedure and the so-called default procedure on the Customs Administration website.

Transport (only) under suspension of alcopops 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 fill out the form directly on your computer.
- Then print out a total of 4 copies of the form.
  - Are you a tax warehouse keeper? Then take copy 1 to your warehouse 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 transport.
- Hand over copies 2, 3 and 4 to the consignee upon arrival at the destination.
- Copy 2 is for the consignee.
- On copies 3 and 4, the consignee confirms receipt of the goods. He then sends 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 consignee.
- The recipient now sends copy 3 back to the tax warehouse keeper or, if sent from the place of import, to the main customs office responsible there.
  - If a transport not only takes place in the German tax territory, but the goods are transported to, from or via the European Union, special documentation obligations apply to the consignor and consignee. More information on these obligations can be found 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 apply to the relevant main customs office for simplification of the notification 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 local main customs office directly.

The responsible main customs office is the one from whose district you operate your business or, if you do not operate a business, the one in whose district you are domiciled. If your business 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 locally responsible.

## Legal bases

- [§ 3 \(1\) Alkopopsteuergesetz \(AlkopopStG\)](#)
- [§§ 9 - 10 Kaffee-steuergesetz \(KaffeeStG\)](#)

- [§§ 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 keeper or registered consignor, you must notify the customs authorities if you transport untaxed alcopops. Depending on whether the alcohol contained in the alcopops is already taxed or is also in a tax suspension procedure, you must make the notification electronically or in writing. You can find out which procedure applies in your case in the "Procedure procedure" section.

If irregularities occur during transport, 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 to 2 working days

## **What are the costs?**

Receipt of the message: none

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