

# Pay beer tax

If you produce or import beer or mixed beer drinks, you must pay beer tax.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

Beer tax is an excise tax levied on beer and mixed beer beverages. It is a special feature among excise taxes regulated by federal law: The customs administration, i.e. a federal administration, levies the beer tax, while the revenue is due to the federal states.

The tax arises as soon as the beer is taken from a so-called tax warehouse. A tax warehouse is a place approved by the main customs office where products may be produced, handled, processed, stored, received or shipped. In addition, the tax arises, among other things, when you import beer from a third country.

## Requirements

You must pay beer tax if the tax has arisen and you are a tax debtor in the sense of the law. This can be the case in various constellations, for example, if

- You are the owner of a tax warehouse from which the products were taken or in which they were consumed,
- you are a "registered consignee" and take the products into your business after they have been transported under duty suspension, or
- you were involved in a production without the required permission.

In order for smaller breweries to qualify for reduced rates, they must be legally and economically independent of other breweries and their total annual production must be less than 200,000 hectoliters.

## Procedure

You must submit the declaration or registration for beer tax in writing:

- If you take beer from a tax warehouse, consume it or are a "registered recipient", you must submit a written tax declaration:

- Download the form "Beer Tax Declaration" (Form 2076) via the website of the Customs Administration or the Form Management System (FMS) of the Federal Tax Administration.
- Fill out the form completely and send it by mail to the Main Customs Office in Stuttgart.
- The main customs office in Stuttgart will check your tax return.
- If these are regular supplies of beer from other European countries and you have a permanent permit to obtain them, you must declare these supplies in a written tax return:
  - For this purpose, use the form "Monthly tax declaration/relief declaration for beer" (Form 2074).
  - Fill out the form completely and send it by mail to the main customs office responsible for you.
  - The main customs office checks your tax declaration
    - If discrepancies are discovered during the check, you will be given the opportunity to correct incorrect information or complete incomplete information up to 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 inspection 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 beer tax related to irregularities,
  - Production without permission,
  - exceeding the tax-free quantity for home and hobby brewers, or
  - a disregarded prohibition
- you must calculate it yourself and submit a written tax return:
  - Use the "Individual Case Beer Tax Filing" form (Form 2075).
  - Fill out the form completely and send it by mail to the main customs office responsible for you.
  - The main customs office will check your tax declaration.

The main customs office responsible 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

- [§§ 1 bis 2 Biersteuergesetz \(BierStG\)](#)
  - [§§ 13 bis 16 Biersteuergesetz \(BierStG\)](#)
  - [§ 18 Biersteuergesetz \(BierStG\)](#)
  - [§§ 20 bis 23a Biersteuergesetz \(BierStG\)](#)
  - [§ 31 Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)
  - [§ 33 Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)
  - [§ 35 Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)
  - [§§ 37 bis 39a Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)
  - [§ 39d Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)
  - [§§ 40 bis 41 Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)
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## More information

### Amount of beer tax

The amount of beer tax is basically based on the original wort content of the beer. This is measured in degrees Plato. In the case of beer mixtures or flavored beer, the original wort content of the beer used is the basis for calculating the beer tax. According to the mixing ratio of the beer content with other components, the degree Plato of the finished beverage is calculated from this.

The original wort content refers to the proportion of substances dissolved from the malt in the still unfermented wort. These are primarily malt sugar, but also protein, vitamins, minerals, and aromatic substances. During fermentation, about one-third alcohol, one-third carbon dioxide, and one-third residual extract are produced with the help of yeast.

The higher the original wort content, the stronger the beer produced. Most beers in Germany are full beers with an original wort of between 11 and 16 degrees Plato. The alcohol content is between 4.5 and 5.5 percent by volume.

The standard tax rate is EUR 0.787 per hectoliter (hl), i.e. per 100 liters, per degree Plato. The alcohol content is irrelevant.

### Example:

If you produce one hectoliter of full beer - for example, Pils, Kölsch or Alt - with an original wort content of 12 degrees Plato, EUR 9.44 beer tax is due.

$12 \times \text{EUR } 0.787 = \text{EUR } 9.44$ . Converted to a 0.2 liter glass of beer, this is EUR 0.019 beer tax.

### Mixed beer drinks

If you produce beer mixes or flavored beer, the original wort content of the beer used is also the basis for calculating the beer tax. According to the mixing ratio of the beer content with other ingredients, you can calculate the degree Plato of the finished beverage from it.

Accordingly, you calculate the degree Plato of a beer mixture from the degree Plato of the beer times the hectoliters of beer divided by the hectoliters of the beer mixture.

Examples of beer tax calculations can be found on the Customs Administration website.

### Exceptions and reduced tax rates

- Non-alcoholic beer: alcohol content below 0.5% by volume - not subject to beer tax.
- Home brew: beer supplied free of charge by licensed brewers, within the company, as home brew to employees is exempt from tax.
- Home and hobby brewers: Beer produced by home and hobby brewers is tax-free up to a quantity of 200 liters per calendar year. The start of production and the place of production must be notified in advance to the competent main customs office. If the

aforementioned quantity is exceeded, a tax declaration must be submitted on an official form and the beer tax must be paid. The reduced tax rate of EUR 0.4407 per hectoliter and degree Plato applies to the taxable quantities.

- Reduced tax rates: Smaller, legally and economically independent breweries can claim reduced beer tax rates for brewed beer if the total annual production is less than 200,000 hectoliters. Depending on annual production, the standard tax rate can be reduced by up to 44 percent on the basis of a volume scale. This is based on so-called graduated tax rates.

If the reduced graduated tax rates are applied, the standard tax rate is reduced evenly in 1,000 hectoliter steps

- to 84 percent for an annual production of 40,000 hectoliters,
- to 78.4 percent for an annual production of 20,000 hectoliters,
- 67.2 percent for annual production of 10,000 hectoliters, and
- To 56 percent for an annual production of 5,000 hectoliters.

However, the reduced tax rates do not apply to mixed beer beverages and flavored beers because these are not produced by the brewing process. This also applies to beer supplied to the tax territory by a foreign independent brewery with a total annual production of less than 200,000 hectoliters. The submission of an official certificate of the previous year's production of the foreign brewery is required.

Calculation of beer tax reduced rates

For the calculation of beer tax, the customs administration uses its own data processing procedure.

On the basis of the submitted data, this program calculates both the amount of beer tax to be paid monthly and the untaxed exits to EU member states and third countries.

With the help of the data collection, you will receive a tax notice.

## **What deadlines must be paid attention to?**

You must file your beer tax return (Form 2076) by the 7th day of the month following the month in which the beer tax was incurred.

You must file the "Individual Beer Tax Notice" (Form 2075) for irregularities or a disregarded prohibition immediately.

You must file the "Monthly Tax Return/Relief for Beer" (Form 2074) by the 10th day of the month following the month in which the tax was due.

## **How long does it take to process**

The processing usually takes 1 week.

## **What are the costs?**

As a rule, there are no costs for you.  
Late payment penalties are possible.