

# Pay beer tax

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

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

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

The tax is levied as soon as the beer is removed from a so-called tax warehouse. A tax warehouse is a location approved by the main customs office where products may be manufactured, processed, treated, stored, received or dispatched. 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 liable to pay the tax within the meaning 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- you are the owner of a tax warehouse from which the products were withdrawn or in which they were consumed,
- you are a "registered consignee" and take the products into your business following their transportation under duty suspension, or
- you were involved in production without the required authorization.

In order for smaller breweries to benefit from reduced tax 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 withdraw beer from a tax warehouse, consume it or are a "registered recipient", you must submit a written tax return:

- Download the "Beer Tax Declaration" form (Form 2076) from the Customs Administration website or the Federal Tax Administration's Forms Management System (FMS).
- Complete the form in full and send it by post to the main customs office in Stuttgart.
- The Stuttgart Main Customs Office will check your tax return.
- If regular deliveries of beer from other European countries are involved and you have a permanent permit for the purchase, you must declare these deliveries in a written tax declaration:
  - Use the form "Monthly tax declaration/relief declaration for beer" (form 2074).
  - Complete the form in full and send it by post to the main customs office responsible for you.
  - 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 by the due date of the tax.
    - 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 notice and inform you accordingly.
    - If the check does not lead to any objections, the tax amount due will normally be collected from your account by direct debit, in which case you do not need to take any further action.
- If the beer tax is related to irregularities,
  - Production without authorization,
  - exceeding the tax-free quantity for home and hobby brewers or
  - a disregarded prohibition
- you must calculate this yourself and submit a written tax return:
  - Use the form "Tax declaration for beer in individual cases" (Form 2075).
  - Complete the form in full and send it by post to the main customs office responsible for you.
  - The main customs office will check your tax return.

The main customs office is responsible for the district from which you operate your business or, if you do not operate a business, the district in which 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

- [§§ 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 \(BierStV\)](#)

## More information

### Amount of beer tax

The amount of beer tax is generally based on the original gravity 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. The degree Plato of the finished beverage is calculated based on the mixing ratio of the beer content with other ingredients.

The original wort content refers to the proportion of substances dissolved from the malt in the unfermented wort. These are primarily malt sugars, but also proteins, vitamins, minerals and flavorings. During fermentation, the yeast produces around one third alcohol, one third carbon dioxide and one third residual extract.

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

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

### Example:

If you produce a hectoliter of full beer - for example Pils, Kölsch or Alt - with an original gravity of 12 degrees Plato, you will have to pay EUR 9.44 beer tax.

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

### Mixed beer drinks

If you produce beer mixtures or flavored beer, the original wort content of the beer used is also the basis for calculating the beer tax. Depending on the mixing ratio of the beer content with other ingredients, you can use this to calculate the degree Plato of the finished beverage.

The degree Plato of a beer mixture is therefore calculated from the degree Plato of the beer times the hectoliters of beer divided by the hectoliters of the beer mixture.

You can find examples of how to calculate beer tax on the customs administration website.

### Exceptions and reduced tax rates

- Non-alcoholic beer: alcohol content of less than 0.5% by volume - not subject to beer tax.
- Home-brewed beer: Beer supplied free of charge by licensed breweries to employees as a home-brew is tax-free.

- 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 competent main customs office must be notified in advance of the start of production and the place of production. If the aforementioned quantity is exceeded, a tax declaration must be submitted using the 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 the annual production, the standard tax rate can be reduced by up to 44% based on 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 increments to

- to 84 percent for an annual production of 40,000 hectoliters,
- to 78.4 percent for an annual production of 20,000 hectoliters,
- to 67.2 percent for an 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 drinks and flavored beers, as these are not produced using 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. An official certificate of the previous year's production of the foreign brewery must be submitted.

#### Calculation of beer tax reduced rates

The customs administration uses its own data processing procedure to calculate the beer tax.

Based on the data submitted, this program calculates both the amount of beer tax to be paid each month and the untaxed exports to EU member states and third countries.

You will receive a tax assessment notice based on the data collected.

### **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 submit the "Monthly tax return/relief declaration for beer" (form 2074) by the 10th day of the month following the month in which the tax arises.

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

1 week

## **What are the costs?**

gebührenfrei

Late payment penalties are possible.