

Apply for refund, remission or reimbursement of beer tax

If beer has been demonstrably taxed, you can receive a refund, remission or reimbursement of beer tax under certain conditions.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

Relief from beer tax is possible if the beer was demonstrably taxed but is later used for a purpose that justifies relief.

Relief is possible in the following cases:

- You transport beer that has already been taxed commercially to other European member states where it is taxed in accordance with the regulations applicable there.
- You take taxed beer into a tax warehouse. A tax warehouse is a place approved by the main customs office where the products may be manufactured, processed, treated, stored, received or dispatched. Examples
 - You take beer back to your business (return beer) because it has been rejected by the recipient due to defects.
 - You take beer that has already been taxed from a third party into your tax warehouse.
- You have destroyed the beer outside a tax warehouse under the supervision of the tax authorities.

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 goods in question.
- The tax already paid will be refunded to you. You can also only submit this application if you are also the tax debtor for the goods 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 goods. The tax will be refunded to you on request.

Requirements

- They prove that the beer has been taxed.
- If you take back beer that you have paid tax on yourself: You immediately enter the inclusion in your tax warehouse in the beer tax book.
- When taking in taxed third-party beer: You have obtained prior approval from the main customs office.

What documents do I need?

- When transporting taxed beer to European member states, the following additional evidence must be provided:
 - The third copy of the simplified accompanying document confirmed by the recipient according to the so-called system directive.
 - The taxation certificate of the other Member State.

Procedure

You must apply for tax relief in writing:

If you have paid tax on the beer yourself, apply for a remission or refund of the tax as part of your monthly tax return.

- Download the form "Monthly tax declaration/relief declaration for beer" (form 2074) from the website of the Directorate General of Customs.
- Enter the transactions eligible for relief and complete the attachments in full.
- Send the discharge declaration by post to your local main customs office.
- The main customs office will check the discharge. You will receive a notification with the result of your application.

If you are adding beer to your tax warehouse that someone else had taxed, or if you want to transport taxed beer to other European member states.

- Download the "Taxation confirmation" form (form 2735) from the website of the Directorate General of Customs.
- Complete the form and the attachments in full and send them by post to your local main customs office.
- The main customs office will check the information. You will receive a notification confirming the taxation already paid.

If you wish to claim tax relief for taxed beer transported to other member states on more than an occasional basis, please notify your main customs office in advance.

- Download the forms
 - "Notification of claiming tax relief on the movement of excise goods in free circulation to other member states" (form 2756) and
 - "Assortment list - attachment to form 2756" (form 2757)

via the website of the Directorate General of Customs.

- Complete the form and the annex - list of the type of beer and its original wort content by degree Plato - in full and send them by post to your local main customs office.
- The main customs office will check the information. You will receive a notification with the result of your declaration.

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

- [§§ 24 bis 25 Biersteuergesetz \(BierStG\)](#)
- [§§ 42 bis 43 Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)

What deadlines must be paid attention to?

There are no deadlines for you.

How long does it take to process

3 days bis 10 days