

# Apply for refund, remission or reimbursement of beer tax

If beer is proven to have been taxed, you may be eligible for a refund, remission or allowance of beer tax under certain circumstances.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

Relief from beer tax is possible if it can be proven that the beer has been 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 according to 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 products may be manufactured, processed, stored, received or shipped. Examples:
  - You take beer back to your premises (return beer) because it was rejected by the recipient due to defects.
  - You take foreign beer, which has already been taxed, into your tax warehouse.
- You destroyed the beer outside a tax warehouse under the supervision of the tax authorities.

Relief from tax may mean:

- The tax you have already incurred but not yet paid will be waived. You can apply for such relief only if you are also the tax debtor for the goods in question.
- The tax already paid will be refunded to you. You can also apply for a refund only if you are the person liable to pay the tax on the goods in question.
- You are not the tax debtor who has already paid the tax, but another tax debtor has paid the tax debt for the goods. Upon request, the tax will be refunded to you.

## Requirements

- You prove that the beer has been taxed.
- If you take back beer that you have taxed yourself: you immediately enter the admission to your tax warehouse in the beer tax book.
- In the case of admission of taxed beer from a third party: You have obtained the prior consent of 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 had taxed the beer yourself, apply for remission or refund of the tax as part of your monthly tax filing.

- Download the Monthly Tax Filing/Relief for Beer form (Form 2074) from the Customs General website.
- Record the transactions eligible for relief on it and complete the attachments in full.
- Send the discharge declaration by mail to your local main customs office.
- The main customs office checks the discharge. You will receive a notice 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 form "Confirmation of taxation" (form 2735) from the website of the General Directorate of Customs.
- Complete the form and attachments in full and mail them to your local main customs office.
- The main customs office will check the information. You will receive a notice confirming the taxation already paid.

If you wish to claim tax relief for taxed beer transported to other Member States on a more than occasional basis, notify your local main customs office in advance.

- Download the forms
  - "Notification for claiming tax relief on the movement of excise goods in free circulation to other Member States" (form 2756) and
  - "Assortment list - annex to form 2756" (form 2757)

via the website of the General Directorate of Customs.

- Complete the form and the annex - list of the type of beer and its original wort content by degree Plato - and send them by mail 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 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 of Germany or if you do not have a

residence in Germany, the main customs office in whose district you first appear for tax purposes is locally 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**

Usually 3 to 10 days, depending on the complexity of the case.

## **What are the costs?**

There are no costs for you.