

Report transportation of untaxed beer

If you want to transport untaxed beer, you need a special permit and registration to participate in the EMCS computerized transport and control system.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

If you transport beer or beer-based mixed drinks without the products already being subject to beer tax, this is referred to as "transportation under suspension of excise duty". The tax is suspended as long as the products are in transit to their final destination, where it is then levied. Alternatively, the beer products can be used tax-free after transportation under certain conditions or be subject to another tax suspension procedure.

Transportation under duty suspension is possible in the following cases:

You are entitled to transport beer under duty suspension in the respective tax territory. In principle, you must be a trader and have been granted one of the following authorizations:

- Tax warehouse owner: You operate a tax warehouse for untaxed goods. A tax warehouse is a location approved by the main customs office where products may be manufactured, processed, treated, stored, received or dispatched under duty suspension.
- Registered consignor: You dispatch goods from the place of importation for which the beer tax is suspended.

Requirements

If you are obliged to do so, you must report the transportation electronically via an EMCS application.

What documents do I need?

- As a rule, no documentation is required.
- Only in case of delivery to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts: additionally copy of exemption certificate.

Procedure

As a rule, you must submit the declaration electronically. You can use the Customs Administration's online procedure for this:

- Call up the Customs Administration's "Internet EMCS application" (IEA) and follow the instructions for the declaration.
- Click on the "Create new process" button on the start page of the application. Add the "e-VD" form (electronic administrative document) to the process.
- Complete the "Draft e-VD" form and save it. If necessary, follow the instructions for missing information or subforms.
- Select the "Sign" option to send the declaration to your main customs office.
- The EMCS application will automatically check your declaration.
- If the verification of your declaration was successful, you will receive a message in the Internet EMCS application with a summary of the data you have submitted. If not, you will receive an error message.
- You will also receive a reference number for the process (Administrative Reference Code, ARC) and a PDF document with a list of the process data. You can print out the PDF document to accompany your goods.
- If the recipient has confirmed receipt of the goods in EMCS after they have arrived, you will receive the "notification of receipt" message, possibly together with further information, for example in the event of a complaint.
- If you do not send goods but receive them, you must create such a notification of receipt. To do this, use the "Report of receipt" form in the Internet EMCS application.

Alternatively, you can use certain customs-certified software to declare transportation under suspension of duty.

In some cases, there are exceptions to the electronic declaration requirement. In this case, you must submit the declaration in writing:

- Find out about the paper procedure and the so-called default procedure on the customs administration website.

Follow the customs administration's instructions on the respective procedure, the requirements and the required forms.

The main customs office in whose district you operate your business or, if you do not operate a business, in whose district you are resident, is responsible. 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

- [§§ 9 bis 13 Biersteuergesetz \(BierStG\)](#)
- [§§ 16 bis 30 Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)

More information

Transportation under duty suspension is possible:

Within Germany

- You are entitled to transport beer products within the German tax territory.
- Carriage
 - to another tax warehouse
 - to businesses that are authorized to receive beer as "registered consignees"
 - to so-called beneficiaries, for example foreign armies, diplomatic missions and consular representations
 - of beer imported into the German tax territory from a country outside the European internal market (third country)

In the European Union

- You are authorized to transport beer within the European Union. This includes transportation from, to or via other European member states.
- Carriage
 - to another tax warehouse
 - to establishments of "registered consignees" (these may receive goods from abroad for which the beer tax is suspended)
 - to so-called beneficiaries, for example foreign armies, diplomatic missions and consular representations

Export to a third country or third territory

- You are entitled to transport beer to a place of export from the European internal market.
- As soon as you have taken possession of the beer as a tax warehouse holder, registered consignor or consignee, you must export it immediately to a third country.

For tax control purposes, you must notify the customs authorities if you transport beer products under duty suspension. The various transportation steps are recorded in a database, the Excise Movement and Control System (EMCS). If irregularities occur during transportation, the duty suspension ends and you must pay tax on the products.

What deadlines must be paid attention to?

in case of shipment: submission of the notification at the earliest 7 days before the start of the shipment, in any case before the start of the shipment

on receipt: submission of the report of receipt without delay, no later than 5 working days after the end of transportation

How long does it take to process

1 day bis 2 days

What are the costs?

gebührenfrei

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