

Apply for refund, remission or reimbursement of tax on sparkling wine and intermediate products

If sparkling wine or intermediate products have demonstrably been taxed, you can receive a refund, remission or reimbursement of these excise duties under certain conditions.

Competent Department

• Hauptzollamt Bremen

Basic information

Relief from tax on sparkling wine and intermediate products is possible if the sparkling wine or intermediate products were demonstrably taxed but are later used for a purpose that justifies relief.

Relief is possible in the following cases:

- You transport already taxed sparkling wine or taxed intermediate products commercially to other European Member States where they are taxed in accordance with the regulations applicable there.
- You take taxed sparkling wine or taxed intermediate products 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 sparkling wine or intermediate products back to your business (returned goods) because the receiving office has rejected them due to defects.
 - You take already taxed sparkling wine or intermediate products into your tax warehouse.

This can mean tax relief:

- 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 sparkling wine or intermediate products have been taxed.
- When taking back self-taxed sparkling wine or self-taxed intermediate products: You immediately record the inclusion in your tax warehouse in your stock accounts.

What documents do I need?

- When transporting taxed sparkling wine or taxed intermediate products to European member states, you must provide the following additional evidence:
 - The third copy of the simplified accompanying document confirmed by a receiving person according to the so-called system directive.
 - The taxation certificate of the other Member State.
 - If another person had taxed sparkling wine or an intermediate product: additionally their taxation confirmation.
- When including sparkling wine already taxed in Germany or taxed intermediate products in your tax warehouse, you need the following proofs:
 - If you include sparkling wine or intermediate products that you have taxed yourself (returned goods) in your tax warehouse, it is sufficient to record them in your warehouse records.
 - If you include sparkling wine or intermediate products in your tax warehouse that were taxed by another person, you also need their taxation confirmation.

Procedure

You must apply for tax relief in writing to the relevant main customs office. 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 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 responsible.

If you include the sparkling wine or intermediate products that you have paid tax on yourself in your tax warehouse, apply for a remission or refund of the tax as part of your monthly tax return. Complete the relief declaration and the annexes listed therein.

- Download the "Monthly tax declaration/relief declaration" form for sparkling wine (form 2401 and attachment form 2402) or for intermediate products (form 2451 and attachment form 2452) from the customs administration website.
- Enter the transactions eligible for discharge and complete the annexes 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 include sparkling wine or intermediate products in your tax warehouse that someone else has paid tax on and you wish to receive a tax refund, please also enclose a confirmation of taxation with your monthly tax declaration/relief declaration (forms 2401 with annex 2402 or 2451 with annex 2452):

- Download the "Taxation confirmation" form (form 2735) from the customs administration website.
- Complete the forms in full, enclose the confirmation of taxation and send it by post to your local main customs office.
- The main customs office will check the information and send you a notification.

If you wish to claim tax relief for taxed sparkling wine or intermediate products transported to other member states on more than an occasional basis, notify your competent 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 customs administration.
- Complete the form and the attachment 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.
- You can then apply for the corresponding tax relief using the following forms:
 - Download the "Monthly tax declaration/relief declaration" forms for sparkling wine (form 2401 and attachment forms 2402 and 2403) or for intermediate products (form 2451 and attachment forms 2452 and 2403) from the customs administration website. In forms 2401 and 2451, select the second alternative "Application for relief from the sparkling wine tax (relief declaration)".
 - If you have not paid tax on the sparkling wine or intermediate products yourself, please also enclose a confirmation of taxation with your application:
 - Download the form "Confirmation of taxation" (form 2735) from the customs administration website.
- Complete the forms in full, attach the confirmation of taxation (if necessary) and the other required documents and send them by post to your local main customs office.
- The main customs office will check the information and send you a notification.

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

- § 43 Schaumwein- und Zwischenerzeugnissteuerverordnung (SchaumwZwStV)
- §§ 24 bis 25 Schaumwein- und Zwischenerzeugnissteuergesetz (SchaumwZwStG)
- § 39 bis 40 Schaumwein- und Zwischenerzeugnissteuerverordnung (SchaumwZwStV)
- § 29 Absatz 3 Schaumwein- und Zwischenerzeugnissteuergesetz (SchaumwZwStG)

What deadlines must be paid attention to?

You do not have to observe any deadlines.

How long does it take to process

3 days bis 10 days

gebührenfrei	What are the costs?		
	gebührenfrei		