

# Report transport of untaxed sparkling wine, intermediate products or wine

If you want to transport untaxed sparkling wine, intermediate products or wine, you usually need a special permit and registration to participate in the computerized transport and control system EMCS.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

The carriage of sparkling wine and intermediate products under duty suspension differs in part from the corresponding carriage of wine. Information on the special features of wine can be found below.

### Transport of sparkling wine and intermediate products

If you transport sparkling wine or intermediate products without these products already being charged with the corresponding excise duty, this is a "transport under suspension of duty".

The tax is suspended while the products are in transit to their final destination, where it is then collected. Alternatively, after transportation, the products may be used tax-free under certain conditions or be subject to tax suspension under another procedure.

For tax control purposes, you must notify the customs authorities if you are transporting sparkling wine or intermediate products under duty suspension. The various transport steps are recorded in a database, the Excise Movement and Control System (EMCS). If irregularities occur during the movement, the duty suspension ends and the products must be taxed.

For more information on the movement under suspension of excise duty and the particularities of the movement of wine, see "Further information".

## Requirements

- In order to transport sparkling wine and intermediate products under duty suspension, it is generally required that you are a trader and that you have been granted one of

the following permits:

- Tax warehouse holder: you operate a tax warehouse for untaxed sparkling wine or untaxed intermediate products. A tax warehouse is a place approved by the main customs office where products may be produced, handled, processed, stored, received or dispatched under tax suspension.
- Registered consignor: you ship goods from the place of importation for which sparkling wine tax or intermediate product tax is suspended.
- It is generally possible to transport wine under duty suspension within the European Union if you are a trader and have been granted one of the following permits:
  - Tax warehouse holder: you operate a tax warehouse for wine. A tax warehouse for wine is a place approved by the main customs office where wine may be received or dispatched under tax suspension in trade (movement of goods) with other EU member states.
  - Registered consignor: you consign wine from the place of importation in another member state of the EU for which wine tax is suspended.
- If you are required to participate in the Excise Movement and Control System (EMCS), you must register for it.

## What documents do I need?

- in case of delivery to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts:

additionally copy of the exemption certificate

- for "small wine producers" with average annual production below 1000 hectoliters per wine year:

Accompanying document in accordance with wine legislation with a clearly legible notice "Small wine producer in accordance with Article 40 of Council Directive 2008/118/EC of 16 December 2008".

## Procedure

As a rule, you must submit the declaration electronically. For this purpose, you can use the online procedure of the customs:

- Call up the Customs Administration's "Internet EMCS Application" ("IEA") and follow the instructions for filing.
- On the home page of the application, click on the "Create New Transaction" button. Add the "e-VD" (electronic administrative document) form to the operation.
- Fill in the "Draft e-VD" form and save it. If necessary, follow the instructions for missing information or subforms.
- Select the "Sign" option to submit the declaration to your responsible main customs office.
- The EMCS application automatically verifies 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 submitted. Otherwise, you will receive an error message.

- In addition, you will receive a reference number for the transaction (Administrative Reference Code, ARC) and a PDF document listing the transaction data. The PDF document can be printed out and used to accompany your goods.
- If the consignee has confirmed the receipt of the goods in EMCS after arrival, the message "notification of receipt" will be sent to you, if necessary together with further information, for example in case of a complaint.
- If you do not ship goods but receive them, you have to create such a report of receipt. To do this, use the "Report of receipt" form in the Internet EMCS application.

Alternatively, you can use certain software certified by the Customs Administration to declare a shipment under tax suspension.

In some cases, there are exceptions to the obligation to declare electronically. In that case, submit the declaration in writing:

- Find out about the paper procedure and the so-called default procedure on the Customs Administration website.
- Follow the instructions of the customs administration on the respective procedure, the prerequisites and the required forms.

As a "small wine producer" you only have to notify your responsible main customs office if you want to transport wine under tax suspension to or via other member states:

- Download the form "Notification - Commencement of the movement of wine under duty suspension to other Member States for small wine producers" (Form 2469) from the Customs Administration website.
- Fill in the form completely and send it by mail to your competent main customs office.
- Upon receipt of the fully completed notification by your competent main customs office, permission as a tax warehouse keeper is deemed to have been granted.

The responsible main customs office is the one from whose district you operate your business or, if you do not operate a business, in whose district you have your residence. 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 locally responsible.

## Legal bases

- [§ 43 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§§ 15 bis 29 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§§ 9 bis 13 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 50 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 29 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 32 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 29 Absatz 3 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 32 Absatz 2 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 33 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)

## More information

Transport under tax suspension may take place:

- Within Germany
  - You are authorized to transport sparkling wine or intermediate products within the German tax territory.
  - The transport may take place
    - to another tax warehouse,
    - to establishments authorized to receive sparkling wine or intermediate products as "registered consignees",
    - to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts,
    - of sparkling wine and intermediate products imported into the German tax territory from a country outside the European internal market (third country).
- Within the European Union (EU)
  - They are authorized to transport sparkling wine and intermediate products within the EU. This includes transport from other, to other or via other European member states.
  - The transport may take place
    - to another tax warehouse
    - to establishments of "registered consignees" (these are allowed to receive goods from abroad for which the sparkling wine or intermediate product tax is suspended)
    - to so-called beneficiaries, for example, foreign armies, diplomatic missions and consular posts
- Export to third countries or territories
  - You are entitled to transport sparkling wine or intermediate products to a place of export from the European domestic market, i.e. to a third country.
  - As soon as you, as a tax warehouse keeper, registered consignor or consignee, have obtained possession of the sparkling wine or intermediate products, you must immediately export them to a third country.

Special features for the transport of wine

- Transport within Germany

The German customs administration does not levy excise duty on wine. Therefore, you may transport wine within the German tax territory in unlimited quantities without excise monitoring. A permit is not required.

- Transport within the European Union

In many other states of the EU a wine tax is levied. For this reason, the commercial transport of wine to, via or from other EU countries is subject to monitoring.

If you want to transport wine for commercial purposes to another country of the EU or obtain it from another member state without paying tax, you must notify the responsible main customs office in advance and, if necessary, apply for a permit.

During the transport under tax suspension, the wine tax of the respective member state remains suspended if the recipient in the other member state is the holder of a permit, as a

- tax warehouse keeper,
- "registered consignee" (these are allowed to receive goods from abroad for which the wine tax is suspended exclusively) or
- the delivery is made to so-called beneficiaries, for example, foreign armies, diplomatic missions and consular posts.
- Export to third country or territory

Your permit entitles you to transport wine under tax suspension to a place of export from the European domestic market, i.e. to a third country. As soon as you, as a tax warehouse keeper, registered consignor or registered consignee, have obtained possession of the wine, you must immediately export it to a third country.

#### Notify wine transport under tax suspension

For tax control purposes, you must notify the customs authorities when you transport wine under tax suspension to other EU countries. The various transport steps are recorded in the EMCS transport and control system, as is the case for sparkling wine, intermediate products and other goods subject to excise duty. If irregularities occur during transport, the tax suspension ends and the wine may have to be taxed.

If your average annual production of wine is 1,000 hectoliters or more per wine year, you must apply for a tax warehouse permit.

#### Simplifications for "small wine producers"

Production companies with an average production of less than 1,000 hectoliters of wine per wine business year are called "small wine producers." As such, you only have to notify your competent main customs office if you wish to transport wine under duty suspension to or via other Member States.

### **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

you must submit the "Small wine producer" notification no later than 1 week before the first transport

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

It usually takes 1 to 2 business days to review your application.

## **What are the costs?**

Receipt of the message: There is no cost to you.

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