

Report transport of untaxed sparkling wine, intermediate products or wine

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

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

The transportation of sparkling wine and intermediate products under duty suspension differs in part from the corresponding transportation 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 subject to the corresponding excise duty, this is a "transport under duty suspension". The duty is suspended as long as the products are in transit to their final destination, where it is then levied. Alternatively, the products can be used tax-free after transportation under certain conditions or be subject to tax suspension in another procedure.

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

Further information on transportation under duty suspension and the special features of the transportation of wine can be found under "Further information".

Requirements

- In order to transport sparkling wine and intermediate products under duty suspension, you must be a trader and have been granted one of the following authorizations:
 - Tax warehouse owner: You operate a tax warehouse for untaxed sparkling wine or untaxed intermediate products. A tax warehouse is a location approved by the

- main customs office where the products may be manufactured, processed, treated, stored, received or dispatched under duty suspension.
- Registered consignor: You send goods from the place of import for which the 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 authorizations:
 - Tax warehouse owner: 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 suspension of excise duty in trade (movement of goods) with other EU member states.
 - Registered consignor: You ship wine from the place of importation in another EU member state for which the wine tax is suspended.
- If you are obliged to participate in the Excise Movement and Control System (EMCS) for excise goods, you must register for this.

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. You can use the customs 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 software certified by the customs administration 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 necessary forms.

As a "small wine producer", you only need to notify your competent main customs office if you wish to transport wine under duty suspension to or via other member states:

- Download the form "Notification - Commencement of transportation of wine under duty suspension to other Member States for small wine producers" (form 2469) from the Customs Administration website.
- Complete the form in full and send it by post to your competent main customs office
- Upon receipt of the completed notification by your competent main customs office, the permit as tax warehouse keeper is deemed to have been granted.

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 \(SchaumwZwStV\)](#)
- [§§ 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

Transportation under duty suspension is possible:

- Within Germany
 - You are entitled to transport sparkling wine or intermediate products within the German tax territory.
 - The transportation may take place
 - to another tax warehouse,
 - to businesses that are authorized to receive sparkling wine or intermediate products as "registered consignees",
 - to so-called beneficiaries, for example foreign armies, diplomatic missions and consular representations,
 - 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)
 - You are authorized to transport sparkling wine and intermediate products within the EU. This includes transportation from, to or via other European member states.
 - The transportation may take place
 - to another tax warehouse
 - to establishments of "registered consignees" (these may 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 third territories
 - You are entitled to transport sparkling wine or intermediate products to a place of export from the European internal market, i.e. to a third country.
 - As soon as you have obtained possession of the sparkling wine or intermediate products as a tax warehouse keeper, registered consignor or consignee, you must export them to a third country immediately.

Special features for the transportation of wine

- Transportation within Germany

The German customs administration does not levy excise duty on wine. You may therefore transport unlimited quantities of wine within the German tax territory without excise duty monitoring. A permit is not required.

- Transportation within the European Union

A wine tax is levied in many other EU countries. For this reason, the commercial transportation of wine to, via or from other EU countries is subject to monitoring.

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

During transportation under duty 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 may only receive goods from abroad for which the wine tax is suspended) or
- the delivery is made to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts.
- Export to a third country or third territory

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

Report wine transportation under tax suspension

For tax control purposes, you must notify the customs authorities if you transport wine to other EU countries under tax suspension. As with sparkling wine, intermediate products and other goods subject to excise duty, the various stages of transportation are recorded in the EMCS transportation and control system. If irregularities occur during transportation, the tax suspension ends and the wine may have to be taxed.

If your average annual production of wine is 1,000 hectolitres 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 year are referred to as "small wine producers". As such, you only need to notify your competent main customs office if you wish to transport wine under duty suspension to other Member States 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

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.