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Alkopopsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme

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<https://fimportal.de/xzufi-services/102684922/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102110261000
Leistungsbezeichnung I	Alkopopsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme
Leistungsbezeichnung II	Report transport of untaxed alcopops
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und

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	Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.02.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkopopstg/_3.html https://www.gesetze-im-internet.de/kaffeestg_2009/_9.html https://www.gesetze-im-internet.de/kaffeestv_2010/BjNR333400009.html#BjNR333400009BJNG000600000
Teaser	If you want to transport untaxed alcopops, you need a special permit and registration to participate in the computerised Excise Movement and Control System (EMCS).
Volltext	Alcopops may be transported under duty suspension. This means that the alcopops tax is not yet due during transport. The tax is suspended while the alcopops are in transit to their final destination. The tax is then levied at the destination. In some cases, the alcopops can be used tax-free after transport. Transport within the German tax territory Tax warehouse keepers and registered consignors may transport alcopops under duty suspension from tax warehouses or from the place of import. The following destinations may receive the untaxed goods within the German tax territory: • Tax warehouse • businesses that are allowed to use the alcopops tax-free • so-called beneficiaries (for example, foreign armies, diplomatic missions and consular posts)

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Alcopops may also be transported tax-free within the tax territory for direct export.

Transport to or via other Member States

Tax warehouse keepers and registered consignors may transport alcopops under suspension of excise duty to the following destinations outside the German tax territory:

- Consignees in other Member States
- via other Member States to a place where the alcopops leave the excise territory of the European Community

Movement from other Member States

Alcopops may be transported from other Member States under duty suspension to tax warehouses in the German tax territory.

As a tax warehouse keeper or registered consignor, you must notify the customs authorities if you transport untaxed alcopops. Depending on whether the alcohol contained in the alcopops is already taxed or is also in a tax suspension procedure, you must make the notification electronically or in writing. You can find out which procedure applies in your case in the "Procedure" section. If irregularities occur during transport, the tax suspension ends and the alcopops must be taxed.

Erforderliche Unterlagen

- in the case of transport only under suspension of alcopops tax to, from or via other Member States: "Simplified accompanying document" (Form 2725)
- in case of delivery to so-called beneficiaries, e.g. foreign armies, diplomatic missions and consular posts: additionally copy of exemption certificate

Voraussetzungen

You are carrying on a business and are either a tax warehousekeeper or a registered consignor.

Before opening a duty suspension procedure, you must ensure that the consignee has the appropriate authorisation. The excise number of the consignee can

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	be used as proof.
Kosten	Receipt of the declaration: none If tax matters appear to be at risk, you may be required to provide security for carriage to the main customs office.
Verfahrensablauf	The consignor (tax warehouse keeper or registered consignor) is responsible for the declaration. Whether the declaration is made electronically or in writing depends on whether the alcohol contained in the alcopops is also under a duty suspension arrangement or has already been taxed. Transport under suspension of alcopops tax and alcohol tax: • You must make the declaration electronically. • To do so, access the Customs Administration's "Internet EMCS Application" ("IEA") and follow the instructions for filing. • Click on the "Create a new transaction" button on the home page. • Add the "e-VD" (electronic administrative document) form to the transaction and mark the document "untaxed alcohol and untaxed alcopops". • Fill in the form "Draft e-VD" and save it. Follow the instructions for any missing information or sub-forms, if applicable. • Select the "Sign" option to transmit the declaration to your responsible main customs office. • The EMCS application automatically checks your declaration. • If the verification of your declaration was successful, you will receive a message in EMCS. 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 with a list of the transaction data. The PDF document must be carried along during the transport of the goods. • If the consignee has confirmed receipt of the goods in EMCS after arrival, you will receive the message "notification of receipt".

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• If you do not send goods, but receive them, you must 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 Customs to declare a movement under duty 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's website.

Transport (only) under suspension of alcopops tax:

- You must use the paper procedure for the declaration.
- Go to the website of the German customs administration and call up form 2750 "Accompanying document (without energy products)". You can fill in the form directly on your computer.
- Then print out a total of 4 copies of the form. Are you a tax warehouse keeper? Then take copy 1 to your warehouse records. Are you a registered consignor? Then submit copy 1 to the main customs office responsible for the place of import.
- All other copies must be carried during transport.
- Hand over copies 2, 3 and 4 to the consignee on arrival at the destination.
- Copy 2 is intended for the consignee.
- On copies 3 and 4, the consignee confirms receipt of the goods. He then sends these two copies to the relevant main customs office.
- The competent main customs office checks the documents. It retains copy 4 and returns copy 3 to the consignee.
- The recipient now sends copy 3 back to the tax warehouse keeper or, in the case of dispatch from the place of import, to the main customs office responsible there. If a transport does not only take place in the German tax territory, but the goods are transported to,

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from or via the European Union, special documentation obligations apply to the consignor and consignee. More information on these obligations can be found in the "Further information" section.

If you deliver to beneficiaries within the tax territory, you must also complete an exemption certificate.

It is possible for the consignor to apply to the relevant main customs office for simplification of the declaration procedure. This can be, for example, the sending of a collective declaration if several deliveries are made to the same recipient within one month. To do this, contact your local main customs office directly.

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 resident. 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.

Bearbeitungsdauer

1 to 2 workdays

Frist

- For the electronic procedure EMCS in the case of dispatch: submission of the declaration at the earliest 7 days before the start of carriage, and in any case before the start of carriage in the case of receipt: submission of the report of receipt without delay, at the latest 5 working days after the end of the transport operation.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-Steueraussetzung/befoerderung-unter-steueraussetzung_node.html
https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Besonderheiten-Alkopops/besonderheiten-alkopops_node.html
https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/EMCS/Einfuehrung/einfuehrung_node.html
https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Besonderheiten-Alkopops/besonderheiten-alkopops_node.html

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Hinweise	
Rechtsbehelf	• You can find detailed information on how to lodge an appeal in your tax assessment notice. • Action before the tax court
Kurztext	• Alcopops tax Notification of movement under suspension of excise duty • Alcopops tax suspended in transit to destination, followed by taxation or tax-free use • Transport under tax suspension is possible in the German tax territory as well as during transport to, from or via other member states. • Notification of the transport to the customs administration for tax control purposes • Transport notification must be made either electronically or in paper form. If the alcopops and also the alcohol contained in them are transported under tax suspension, the electronic procedure EMCS applies. If the alcohol contained in the alcopops is in free circulation for tax purposes, the paper procedure applies. • Responsible: main customs office with local jurisdiction
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure: yes (in some cases) Written form required: yes Personal appearance required: no https://www.iea.zoll.de/ https://www.zoll.de/SiteGlobals/Forms/Suche/FormulareMerkblaetter_Formular.html?nn=293692 https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchhsteuern/EMCS/Teilnahme/Softwareanbieter/softwareanbieter_node.html

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Ursprungsportal	Alkopopsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme, Alkopopsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme