

## Apply for tax relief for alcopops

If alcopops are proven to have been taxed, you may be eligible for a refund, remission, or allowance of alcopops tax under certain circumstances.

### Competent Department

- [Hauptzollamt Bremen](#)

### Basic information

In certain cases, verifiably taxed alcopops can be relieved from the alcopops tax upon application. Relief is available in the following cases:

- You are the tax warehouse owner and include the alcopops in your tax warehouse. A discharge is possible for:
  - Inclusion of goods already taxed: The tax has already been paid by the manufacturer, seller, or other person liable for the tax.
  - Inclusion of returned goods: You are the original tax debtor and take goods back into your tax warehouse.
- You transport the products commercially to other European member states, where they are taxed according to the regulations in force there.

Relief from tax can mean:

- The tax already incurred but not yet paid will be waived. You can apply for such relief only if you are also the person liable to pay the tax on the alcopops in question.
- The tax already paid will be refunded to you. You can make this request only if you are also the person liable for the tax on the alcopops in question.
- You are not the tax debtor who has already paid the tax, but another tax debtor has paid the tax debt for the alcopops. Upon request, the tax will be refunded to you.

### Requirements

- when taking alcopops that have already been taxed into a tax warehouse: you prove that the alcopops have already been taxed.
- when taking back alcopops taxed by yourself: you immediately record the inclusion in your tax warehouse in the warehouse accounting.

### What documents do I need?

- Both when you receive taxed alcopops in your tax warehouse in Germany and when you transport taxed alcopops to other European member states, the following evidence is required:

If you have not taxed the goods used yourself: additionally the "taxation confirmation" (form 2735)

- When transporting taxed alcopops to other European member states, the following additional forms must be submitted or evidence provided:
  - If you wish to claim tax relief for taxed excisable alcopops transported to other Member States on a more than occasional basis, notify the relevant main customs office in advance using the "Notification for claiming tax relief on the movement of excisable goods in free circulation to other Member States" (Form 2756). Attach to this notification the "Assortment List - Annex to Form 2756" (Form 2757).
  - the third copy of the simplified accompanying document confirmed by the consignee in accordance with the so-called system directive
  - the taxation certificate of the other Member State

## Procedure

You must apply for tax relief in writing as part of your monthly tax filing:

- Go to the Customs website and fill out the forms below.
  - Form 2780 "Monthly Tax Filing/Relief Filing for Alcopops."
  - Form 2781 "Attachment to Monthly Tax Filing/Relief Filing for Alcopops".
- If tax relief is also claimed for the alcohol contained in the alcopops, you will also need the following forms:
  - Form 1272 "Monthly Tax Filing/Relief Filing for Alcohol Products"
  - Form 1278 "Attachment to Monthly Tax Declaration/Relief Declaration for Alcohol Products".
- If you are adding goods to your tax warehouse that someone else had taxed, you can claim reimbursement using the "Tax Confirmation" form.
- Fill out the respective form and, if necessary, the attachments completely and send them by mail to your main customs office.
- The main customs office will check the relief.
- You will receive a notice with the result of your application.

Please note that you need the approval of the responsible main customs office for transport against tax relief to other member states. You will receive this upon request in the form of a so-called Zusageschein.

The responsible main customs office 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 domiciled. If your business is operated from a location outside of Germany or if you do not have a residence in Germany, the main customs office in whose district you first appear for tax purposes is locally responsible.

## Legal bases

- [§ 3 \(1\) Alkopopsteuergesetz \(AlkopopStG\)](#)
- [§§ 29 bis 30 Alkoholsteuergesetz \(AlkStG\)](#)
- [§§ 63 bis 64 Alkoholsteuerverordnung \(AlkStV\)](#)

### **What deadlines must be paid attention to?**

There are no deadlines.

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

3 to 10 days, depending on the complexity of the case

### **What are the costs?**

none