

## Report transportation of untaxed beer

If you want to transport untaxed beer, you need a special permit and registration to participate in the computerized transport and control system EMCS.

### Competent Department

- [Hauptzollamt Bremen](#)

### Basic information

If you transport beer or mixed beer beverages without the products already being subject to beer tax, this is referred to as "transport under suspension of tax". The tax is suspended while the products are in transit to their final destination, where it is then levied.

Alternatively, after the beer products have been transported, they may be used tax-free under certain conditions or be subject to another tax suspension procedure.

Transport under tax suspension is possible in the following cases:

You are authorized to transport beer under tax suspension in the respective tax territory. In principle, you must be a trader and have been granted one of the following permits:

- Tax warehouse holder: you operate a tax warehouse for untaxed goods. A tax warehouse is a place approved by the main customs office where products may be manufactured, processed, stored, received or dispatched under tax suspension.
- Registered consignor: you ship goods from the place of importation for which beer tax is suspended.

### Requirements

If you are required to do so, you must report the shipment electronically via an EMCS application.

### What documents do I need?

- As a rule, no documentation is required.
- Only in case of delivery to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts: additionally copy of exemption certificate.

# Procedure

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

- 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 Customs 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 requirements and the necessary forms.

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

## Legal bases

- [§§ 9 bis 13 Biersteuergesetz \(BierStG\)](#)
- [§§ 16 bis 30 Verordnung zur Durchführung des Biersteuergesetzes \(BierStV\)](#)

## More information

A transport under tax suspension can take place:

Within Germany

- You are entitled to transport beer products within the German tax territory.
- Transportation
  - to another tax warehouse
  - to establishments that are allowed to receive beer as "registered consignees
  - to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts
  - of beer imported into the German tax territory from a country outside the European internal market (third country)

Within the European Union

- You are entitled to transport beer within the European Union. This includes transport from other, to other or via other European member states.
- Transportation
  - to another tax warehouse
  - to establishments of "registered consignees" (these are allowed to receive goods from abroad for which the beer tax is suspended).
  - to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts

Export to a third country or territory

- You are entitled to transport beer to a place of export from the European domestic market.
- As soon as you, as a tax warehouse keeper, registered consignor or consignee, have obtained possession of the beer, you must immediately export it to a third country.

For tax control purposes, you must notify the customs authorities when you transport beer 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 transport, the tax suspension ends and you have to pay tax on the products.

## 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

## 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.