

# Report transportation of untaxed tobacco products

If you want to transport untaxed tobacco products, you need a permit and must register for the computerized Excise Movement and Control System (EMCS).

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

If you are transporting tobacco products without them already being subject to tobacco tax, this is referred to as "carriage under suspension of excise duty". The tax is suspended as long as the tobacco products are on their way to their final destination, where it is then levied if necessary. Alternatively, after transportation, the tobacco products may be used tax-free under certain conditions or placed in a tax warehouse under tax suspension.

Transportation under tax suspension is usually possible in the following cases:

- You are entitled to transport tobacco products within the German tax territory. The transport is possible
  - To another tax warehouse. A tax warehouse is a place approved by the main customs office where the tobacco products may be manufactured, handled, processed, stored, received or dispatched under tax suspension.
  - to establishments that are allowed to use the tobacco products tax-free.
  - to so-called beneficiaries, for example, foreign armies, diplomatic missions and consular posts.
  - of tobacco products imported into the German tax territory from a country outside the European Union (third country or third territory) and forwarded to a tax warehouse, to users or so-called beneficiaries.
- You are entitled to transport tobacco products within the European Union. This includes transport from other, to other or via other European Member States.
- You are authorized to transport tobacco products to a place outside the European Union, i.e. to a third country or third territory.

## Requirements

If you are required to do so, you must notify the shipment electronically in advance via the EMCS application.

## What documents do I need?

- As a rule, no documentation is required.
- in case of delivery to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts, a copy of the exemption certificate (issued by the beneficiary) must also be provided

## Procedure

As a rule, you must submit the transport declaration electronically. Among other things, 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.
- Complete and save the "Draft e-VD" form. 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 to the EMCS transaction (Administrative Reference Code, ARC) and a PDF document listing the transaction data. The printed PDF document or a commercial document showing the reference number is used to accompany your goods.
- If, after the arrival of the goods, the consignee has confirmed the receipt in EMCS, you will receive the "notification of receipt" message, possibly together with further information, for example in case of a complaint.
- If you do not ship the goods, but receive them, you must create such a report of receipt as a recipient. 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 the shipment electronically. In that case, submit the declaration in writing:

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

- [§§ 10 bis 14 Tabaksteuergesetz \(TabStG\)](#)
- [§§ 16 bis 30 Tabaksteuer-Durchführungsverordnung \(TabStV\)](#)

## More information

If you want to transport tobacco products under duty suspension, you must report this to the customs authorities for excise monitoring. The various transport steps are recorded in a database, the computerized Excise Movement and Control System (EMCS). If irregularities occur during the transport, the tax suspension ends and the tobacco products must be taxed.

If you are transporting exclusively within the German tax territory to user establishments, a simplified procedure applies.

With the corresponding approval of the main customs office, you can transport tobacco products as a tax warehouse keeper or registered consignor in a simplified procedure under tax suspension without using the electronic EMCS procedure.

## What deadlines must be paid attention to?

in case of shipment: submission of the notification of shipment not earlier than 7 days before the start of shipment, in any case before the start of shipment

upon receipt: submission of the report of receipt without delay, no later than 5 working days after the arrival of the goods

## How long does it take to process

The processing of the technical registration for the "Internet EMCS application" (communication master data) usually takes 2 to 4 weeks.

## What are the costs?

There is no cost for receiving the notification of transportation.

If tax matters appear to be at risk, you may be required to provide security for carriage to the main customs office. For carriage to or via other Member States, security must always be provided and must be valid in all Member States.