

# Pay tax on sparkling wine and intermediate products

If you produce or import sparkling wine or intermediate products, you must pay sparkling wine tax or intermediate products tax.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

The German customs administration levies excise duties on sparkling wine and intermediate products. The customs administration is responsible for levying the excise duty on sparkling wine and intermediate products.

Amount of the tax on sparkling wine and intermediate products

The excise tax on sparkling wine and intermediate products is calculated according to the quantity of finished beverages, taking into account the respective alcohol content:

- for sparkling wine up to 6 percent by volume you have to pay EUR 51.00 per hectoliter or EUR 0.38 for a 0.75 liter bottle
- for sparkling wine above 6 percent by volume you have to pay EUR 136.00 per hectoliter or EUR 1.02 for a 0.75-liter bottle
- for intermediate products up to 15 percent by volume you have to pay EUR 102.00 per hectoliter or EUR 0.76 for a 0.75-liter bottle
- for intermediate products up to 15 percent by volume (for bottles with sparkling wine stoppers and special holding devices or bottles with an excess pressure of 3 bar or more at + 20 degrees Celsius due to dissolved carbon dioxide), you must pay EUR 136.00 per hectoliter or EUR 1.02 for a 0.75-liter bottle
- for intermediate products with 15 percent or more by volume you have to pay EUR 153.00 per hectoliter or EUR 1.15 for a 0.75 liter bottle.

For more information on the definition of "sparkling wine" and "intermediate product", see "Further notes".

## Requirements

You must pay the excise taxes on sparkling wine and intermediate products if the tax has arisen and you are the tax debtor within the meaning of the law. This can be the case in

various constellations, for example, if

- You are the owner of a tax warehouse from which the products were taken or in which they were consumed,
- you are a "registered consignee" and take the products into your business after they have been transported under duty suspension, or
- you were involved in a production without the required authorization.

## What documents do I need?

- No additional documentation is required.

## Procedure

You must submit the declaration or registration for sparkling wine tax and intermediate products tax in writing:

If you withdraw sparkling wine or intermediate products from a tax warehouse, consume them, or are a "registered consignee," you must calculate the tax yourself and file a written tax return:

- Download the relevant form from the Customs Administration website:
  - "Monthly Tax Return/Relief Declaration for Sparkling Wine" (Form 2401) or "Monthly Tax Return/Relief Declaration for Intermediate Products" (Form 2451), as well as the
  - "Attachment to Monthly Tax Filing/Relief Filing for Sparkling Wine" (Form 2402) or the "Attachment to Monthly Tax Filing/Relief Filing for Intermediate Products" (Form 2452).
- Complete the forms in full and mail them to your local main customs office.
- The main customs office will check your tax declaration.

If regular deliveries of sparkling wine or intermediate products from other European countries are involved and you have a permanent permit to purchase them, you must declare these deliveries in a written tax declaration:

- To do so, download the "Monthly Tax Declaration/Relief Declaration for Sparkling Wine" (Form 2401) and attachment (Form 2402) or "Monthly Tax Declaration/Relief Declaration for Intermediate Products" (Form 2451) and attachment (Form 2452) from the Customs Administration website.
- Complete the forms in full and mail them to the main customs office responsible for you.
- The main customs office will check your tax declaration.

If the tax on sparkling wine or intermediate products arose in connection with irregularities or a disregarded prohibition, you must also calculate it yourself and submit a written tax declaration:

- To do so, download the form "Tax Declaration for Sparkling Wine Tax in Individual Cases" (Form 2404) or "Tax Declaration for Intermediate Products in Individual Cases" (Form 2453) from the Customs Administration website.

- Fill out the form completely and send it by mail to your main customs office.
- The main customs office will check your tax declaration.

If discrepancies are discovered during the examination of the tax declaration/relief declaration, you will be given the opportunity to correct incorrect information or supplement incomplete information until the due date of the duties. If the claim is already due or if you do not correct the information, the main customs office will assess the duties with a tax assessment and inform you of this.

If the inspection does not result in any objections, the amount of duty due will normally be collected from your account by direct debit, in which case you do not need to take any further action.

If you import sparkling wine or intermediate products from a third country, you submit the tax declaration as part of the customs declaration.

The main customs office from whose district you operate your business or, if you do not operate a business, in whose district you are domiciled 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

- [§ 8 Absatz 5 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§§ 13 bis 15 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§§ 1 bis 2 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§§ 20 bis 22 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 36 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 34 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 38d Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 37 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 43 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 18 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 30 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 23a Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 29 Absatz 3 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)

## More information

Sparkling wine

Sparkling wines are fermented beverages,

- in bottles with a sparkling wine stopper fixed by a special holding device, or are beverages,
- which, at + 20°C, have an excess pressure of 3 bar or more due to carbon dioxide in solution, or are beverages

- which, depending on their alcoholic strength and composition, are classified under heading 2204, 2205 or 2206 of the Combined Nomenclature (CN) - European Union goods nomenclature, eight-digit commodity codes.

The alcohol content must be more than 1.2 percent by volume and not more than 15 percent by volume. In the range of 13 to 15 percent by volume, the alcohol present must also have been produced exclusively by fermentation. Examples of sparkling wines are champagne, prosecco or sparkling wine.

### Intermediate products

Intermediate products are also fermented products to which distilled alcohol has been added. They must

- have an alcohol content of more than 1.2 to 22 percent by volume,
- must not be sparkling wine or wine or taxed as beer, and
- must be classified, like sparkling wine, under headings 2204, 2205, or 2206 of the Combined Nomenclature.

Liqueur wines or flavored wines, for example, are intermediate products.

The tax arises as soon as the sparkling wine or intermediate product is removed from or consumed in a so-called tax warehouse. A tax warehouse is a place approved by the main customs office where goods may be produced, processed, stored, received or dispatched. In addition, tax arises, among other things, when you import sparkling wine or intermediate products from a third country.

If you become liable to tax as a tax warehouse keeper, you must submit a tax declaration on an official form. In it, you calculate the tax amount independently. The same applies if you take the goods into your business as a registered consignee.

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

monthly tax declaration for sparkling wine or intermediate products (forms 2401 or 2451):

- Submission: by the 10th day of the month following the month in which the tax was incurred.
- Payment: by the 5th day of the 2nd month following the month in which the tax was incurred.

Tax filing in individual case (Forms 2404 or 2453) because of irregularities or a disregarded prohibition:

- Levy: you must file immediately
- Payment: immediately

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

Usually 1 week.

## **What are the costs?**

Basically, there are no costs for you.  
Late payment penalties are possible.