

# Apply for refund, remission or reimbursement of tax on sparkling wine and intermediate products

If you can prove that sparkling wine or intermediate products have been taxed, you may be eligible for a refund, remission or reimbursement of these excise taxes under certain conditions.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

Relief from tax on sparkling wine and intermediate products is available if it can be shown that the sparkling wine or intermediate products have been taxed but are subsequently put to a use that justifies relief.

Relief is available in the following cases:

- You transport already taxed sparkling wine or taxed intermediate products commercially to other European Member States where they are taxed according to the regulations applicable there.
- You take taxed sparkling wine or taxed intermediate products into a tax warehouse. A tax warehouse is a location approved by the main customs office where products may be manufactured, processed, stored, received or shipped. Examples:
  - You take sparkling wine or intermediate products back to your business (returned goods) because the receiving office has rejected them due to defects.
  - You take sparkling wine or intermediate products that have already been taxed into your tax warehouse.

Relief from tax may mean:

- The tax you have already incurred but not yet paid will be waived. You can only make the corresponding application if you are also the tax debtor for the goods in question.
- The tax already paid will be refunded to you. You can also apply for a refund only if you are the person liable to pay the tax on the goods 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 goods. Upon request, the tax will be refunded to you.

## Requirements

- You provide evidence that the sparkling wine or intermediate products have been taxed.

- In case of withdrawal of self-taxed sparkling wine or self-taxed intermediate products: You immediately record the inclusion in your tax warehouse in your warehouse accounting.

## What documents do I need?

- When transporting taxed sparkling wine or taxed intermediate products to European member states, you must provide the following additional evidence:
  - The third copy of the simplified accompanying document confirmed by a receiving person according to the so-called system directive.
  - The taxation certificate of the other Member State.
  - If another person had taxed sparkling wine or an intermediate product: additionally their taxation confirmation.
- When including sparkling wine already taxed in Germany or taxed intermediate products in your tax warehouse, you need the following proofs:
  - If you include sparkling wine or intermediate products that you have taxed yourself (returned goods) in your tax warehouse, it is sufficient to record them in your warehouse records.
  - If you include sparkling wine or intermediate products in your tax warehouse that were taxed by another person, you also need their taxation confirmation.

## Procedure

You must apply for tax relief in writing to the relevant main customs office. 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 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.

If you include the sparkling wine or intermediate products in your tax warehouse that you have taxed yourself, apply for remission or reimbursement of the tax as part of your monthly tax return. In it, fill out the relief application and the attachments listed there.

- Download the form "Monthly tax declaration/discharge declaration" for sparkling wine (form 2401 as well as the attachment form 2402) or for intermediate products (form 2451 as well as the attachment form 2452) via the website of the customs administration.
- Enter the transactions eligible for discharge in it and complete the attachments in full.
- Send the discharge declaration by mail to your local main customs office.
- The main customs office will check the discharge. You will receive a notification with the result of your application.

If you are adding sparkling wine or intermediate products to your tax warehouse that someone else had taxed and they want to receive a tax refund, also attach a taxation confirmation to your monthly tax declaration/discharge declaration (Forms 2401 with Attachment 2402 or 2451 with Attachment 2452):

- Download the "Confirmation of Taxation" form (Form 2735) from the Customs Administration website.
- Fill out the forms completely, attach the taxation confirmation and send it by mail to your local main customs office.
- The main customs office will check the information and send you a notice.

If you wish to claim tax relief for taxed sparkling wine or intermediate products transported to other Member States on a more than occasional basis, notify your local main customs office in advance.

- Download the forms
  - "Notification for claiming tax relief on the movement of excise goods in free circulation to other Member States" (form 2756) and
  - "Assortment list - annex to form 2756" (form 2757)
- via the website of the Customs Administration.
- Complete the form and the attachment in full and send them by mail to your local main customs office.
- The main customs office will check the information. You will receive a notice, with the result of your declaration.
- You can then apply for the corresponding tax relief using the following forms:
  - Download the "Monthly Tax Declaration/Relief Declaration" forms for sparkling wine (Form 2401 and Annex Forms 2402 and 2403) or for intermediate products (Form 2451 and Annex Forms 2452 and 2403) from the Customs Administration website. Select the second alternative "Application for relief from sparkling wine tax (relief declaration)" in each of the forms 2401 as well as 2451.
  - If you had not taxed the sparkling wine or intermediate products yourself, also enclose a taxation confirmation with your application:
    - Download the form "Confirmation of taxation" (form 2735) via the website of the Customs Administration.
- Fill out the forms completely, attach the taxation confirmation (if necessary) and the other required documents and send them, by mail to your local main customs office.
- The main customs office will check the information and send you a notice.

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 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

- [§ 43 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§§ 24 bis 25 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)
- [§ 39 bis 40 Schaumwein- und Zwischenerzeugnissteuerverordnung \(SchaumwZwStV\)](#)
- [§ 29 Absatz 3 Schaumwein- und Zwischenerzeugnissteuergesetz \(SchaumwZwStG\)](#)

## What deadlines must be paid attention to?

You do not have to observe any deadlines.

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

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

## **What are the costs?**

There are no costs for you.