

99102032111000

Alkopopsteuer Erhebung

Heruntergeladen am 26.07.2025

<https://fimportal.de/xzufi-services/102684918/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102032111000
Leistungsbezeichnung I	Alkopopsteuer Erhebung
Leistungsbezeichnung II	Pay alcopop tax
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erhebung (111)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	30.11.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkopopstg/_3.html https://www.gesetze-im-internet.de/alkstg/_17.html https://www.gesetze-im-internet.de/alkstg/_22.html https://www.gesetze-im-internet.de/alkstg/_24.html https://www.gesetze-im-internet.de/alkstg/_9.html https://www.gesetze-im-internet.de/alkstg/_44.html https://www.gesetze-im-internet.de/alkstg/_46.html https://www.gesetze-im-internet.de/alkstg/_48.html
Teaser	If you produce or import alcopops, you must pay alcopop tax and additional alcohol tax under certain conditions.
Volltext	<p>The alcopop tax is an excise tax levied on sweet drinks containing alcohol. Alcopops are mixed drinks in liquid or frozen form that are essentially made from 2 main components:</p> <p>1st component:</p> <ul style="list-style-type: none"> • Drinks with an alcohol content of up to 1.2% by volume (including, for example, soft drinks, cola or water) or • fermented beverages with an alcohol content of more than 1.2% by volume (e.g. beer, honey, fruit or grape wine), or • a mixture of these components (e.g. lemonade with beer) <p>2. component:</p> <ul style="list-style-type: none"> • Alcohol or goods containing alcohol within the meaning of the Alcohol Tax Act (for example whisky, gin, liqueurs and other spirits) <p>Such mixed drinks containing alcohol fall under the Alcohol Tax Act if they:</p>

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- have an alcohol content of more than 1.2% by volume but less than 10% by volume and
- are mixed ready-to-drink and bottled in ready-to-drink, sealed containers (ready-to-drink also includes prepared mixed components of drinks that are offered in a common package. Ready-to-drink containers are those which, by the nature of their presentation, are intended for retail and for direct sale to the final consumer).
- are subject to alcohol tax as alcohol products.

Alcopop tax is generally incurred as soon as the products enter the economic cycle in the German tax territory. This is usually the case when the alcopops are removed from a tax warehouse without a further tax suspension procedure following. When withdrawing from a tax warehouse for alcohol products and alcopops (combined warehouse), alcohol tax is incurred at the same time.

The tax is also incurred if the alcopops are consumed in the tax warehouse. A tax warehouse is a location approved by the main customs office where alcopops may be produced, processed, treated, stored, received or dispatched.

In addition, the tax arises, among other things, when alcohol is imported from a third country. A third country is a country outside the internal European area.

The amount of tax is calculated according to the alcohol content contained in the Alkopop. It amounts to EUR 5,550 for 100 liters of pure alcohol.

Erforderliche Unterlagen

- "Monthly tax return/discharge declaration for alcopops" (Form 2780)
- "Annex to the monthly tax return/relief declaration for alcopops" (form 2781)
- If the alcohol contained in the alcopops must also be taxed: "Monthly tax declaration/discharge declaration for alcohol products (alcohol and/or goods containing alcohol)" (form 1272) "Annex to the monthly tax declaration/declaration for alcohol products (alcohol and/or goods containing alcohol)" (form 1278)

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- For the calculation and tax declaration if the alcohol tax has arisen in connection with irregularities or a disregarded prohibition: Form 2783 "Tax declaration for alcopops in individual cases" if the alcohol contained in the drink must also be taxed: Form 1276 "Tax declaration for alcohol products (alcohol and goods containing alcohol) in individual cases"

Voraussetzungen

You must pay alcopop tax if the tax has arisen and you are liable to pay the tax within the meaning of the law. This may be the case in various constellations, in particular if

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

Kosten

- None (late payment penalties for late payment)

Verfahrensablauf

If the tax arises from the removal of the alcopops from the tax warehouse or consumption in it, the tax warehouse holder must submit a tax declaration and calculate the tax himself. The "registered consignee" is responsible for the tax declaration if the alcopops have to be taxed following transportation under suspension of excise duty by taking them into his business.

You can declare the tax by post or online.

Registration by post:

- Go to the Customs Administration website or the Federal Tax Administration's Forms Management System (FMS) and download the relevant forms. You can fill out the forms on your computer.
- If the alcohol contained in the alcopops also has to be taxed, you will need additional forms.
- Complete the forms and send them by post to your main customs office.
- The main customs office will check your tax declaration.

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- If discrepancies are discovered during the check, you will be given the opportunity to correct incorrect information or complete incomplete information by the due date of the tax. 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 notice and inform you accordingly.
- If the check does not lead to any objections, the tax amount due will normally be collected from your account by direct debit. In these cases, you do not need to take any further action.
- If the alcopop tax has arisen in connection with irregularities or a disregarded ban, you must also calculate this yourself and submit a written tax declaration.

Online registration:

- Call up the online declaration on the customs portal. This will guide you step by step through the necessary information, which you can enter electronically.
- Upload the required documents as a file and send the application.
- The main customs office will check your details and documents.
- If discrepancies are discovered during the check, you will be given the opportunity to correct incorrect information or complete incomplete information by 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 notice and inform you accordingly.
- If the check does not lead to any objections, the tax amount due will normally be collected from your account by direct debit. In these cases, you do not need to take any further action.
- If the alcopop tax has arisen in connection with irregularities or a disregarded ban, you must also calculate this yourself and submit a written tax declaration.

If you import alcopops from a third country, you submit the tax declaration as part of the customs declaration.

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	The local main customs office is responsible.
Bearbeitungsdauer	1 - 5 Tag(e)
Frist	<p>Filing deadline Submission of the tax return:</p> <ul style="list-style-type: none"> • for withdrawals from a tax warehouse: by the 10th day of the month following the month in which the tax arises • if the tax arises due to irregularities or a prohibition that has been disregarded: immediately <p>Payment of the tax:</p> <ul style="list-style-type: none"> • in the case of withdrawal from a tax warehouse: by the 5th day of the 2nd month following that in which the tax arises • if the tax arises because a prohibition has been disregarded: immediately
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • You can find detailed information on how to lodge an objection in your tax assessment notice. • Appeal to the tax court
Kurztext	<ul style="list-style-type: none"> • Alcopop tax collection • Excise duty on alcopops • Alcopops are mixed drinks in liquid or frozen form that are essentially made from 2 main components • Tax arises when products enter the economic cycle of the German tax territory (e.g. when removed from the tax warehouse or imported from a third country) • Alcopops are not only subject to alcopop tax, but also to alcohol tax as alcohol products • Calculation of the tax: Standard rate of alcopops tax: EUR 5,550 per 100 liters of pure alcohol Standard rate of alcohol tax: EUR 1,303 per 100 liters of pure alcohol • Tax can be registered by post or online • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Alkopopsteuer Erhebung, Alkopopsteuer Erhebung