99102118261000

Alkoholsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme

Modul	**Sachverhalt**
Leistungsschlüssel	99102118261000
Leistungsbezeichnung I	Alkoholsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme
Leistungsbezeichnung II	Report transportation of untaxed alcohol products
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	Entgegennahme (261)
SDG-Informationsbereich	Verbrauchsteuern: Informationen über die allgemeinen Vorschriften, Sätze und

Modul	Sachverhalt
	Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	04.12.2020
Fachlich freigegen durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkstg/__13.html https://www.gesetze-im-internet.de/alkstv/__28.html
Teaser	If you want to transport untaxed alcohol products, you need a special permit and registration to participate in the computerized transport and control system.
Volltext	If you transport alcohol or goods containing alcohol without the products already being subject to alcohol tax, this is referred to as "carriage under suspension of excise duty". The tax is suspended while the products are in transit to their final destination, where it is then levied. Alternatively, the products may be used tax-free after transportation under certain conditions. Transportation under tax suspension is usually possible in the following cases: • You are entitled to transport alcohol 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 products may be manufactured, processed, stored, received or dispatched. • To establishments that are allowed to use the alcohol products tax-free. If you transport exclusively in the German tax territory to establishments of users, a simplified procedure applies. • to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts. • of alcohol products imported into the German tax territory from a country outside the European single market (third country) and forwarded to a tax

Modul	Sachverhalt
	warehouse, to users or so-called beneficiaries. • You are entitled to transport goods within the European Union. This includes transport from other, to other or via other European member states. • You are entitled to transport goods to a place of export from the European internal market, i.e. to a third country. For tax control purposes, you must notify the customs authorities if you are transporting alcohol 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 the products must be taxed.
Erforderliche Unterlagen	• no • in case of delivery to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts: additionally copy of exemption certificate
Voraussetzungen	If you are required to do so, you must report the shipment electronically using an EMCS application.
Kosten	Receipt of the declaration: none If tax matters appear to be at risk, you may be required to provide security for transportation to the main customs office.
Verfahrensablauf	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.

Modul	Sachverhalt
	• 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

Modul	Sachverhalt
	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.
Bearbeitungsdauer	1-2 workdays
Frist	• in case of dispatch: submission of the notification at the earliest 7 days before the start of carriage, in any case before the start of carriage • in case of receipt: submission of the report of receipt immediately, at the latest 5 working days after the end of carriage
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-Steueraussetzung/befoerderung-unter-steueraussetzung_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/EMCS/Einfuehrung/einfuehrung_node.html https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excise-movement-control-system_de
Hinweise	
Rechtsbehelf	• Appeal. Detailed information on how to file an appeal can be found in your tax assessment. • Action before the Tax Court
Kurztext	• Alcohol tax Notification of transport under suspension of tax Receipt • Alcohol tax suspended during transit to destination, followed by taxation or tax-free use • Notification of transport to customs for tax control • usually only electronically via EMCS procedure (Excise Movement and Control System) • Use of EMCS via online procedure of the customs administration (Internet EMCS application) or certified software • responsible: locally responsible main customs office
Ansprechpunkt	

Modul	Sachverhalt
Zuständige Stelle	
Formulare	Forms: yes Online procedure: yes Written form required: yes Personal appearance required: no https://www.iea.zoll.de/ https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/EMCS/Teilnahme/Softwareanbieter/softwareanbieter_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-Steueraussetzung/Papierverfahren/papierverfahren_node.html
Ursprungsportal	Alkoholsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme, Alkoholsteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme