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Schaumweinsteuer, Zwischenerzeugnisse, Wein - Anzeige der Beförderung unter Steueraussetzung Entgegennahme

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<https://fimportal.de/xzufi-services/102735291/B100019>

| Modul | Sachverhalt |
|---------------------------|--|
| Leistungsschlüssel | 99102130261000 |
| Leistungsbezeichnung I | Schaumweinsteuer, Zwischenerzeugnisse, Wein - Anzeige der Beförderung unter Steueraussetzung Entgegennahme |
| Leistungsbezeichnung II | Notification of the transport of untaxed sparkling wine, intermediate products or wine |
| 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 | |

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| Verrichtungskennung | Entgegennahme (261) |
| SDG-Informationsbereich | Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung |
| Lagen Portalverbund | Steuern und Abgaben für Betriebe (2040200) |
| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 11.02.2021 |
| Fachlich freigegeben durch | Federal Ministry of Finance |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/schaumwzwstg_2009/_9.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_29.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_29.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_32.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_32.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_33.html https://www.gesetze-im-internet.de/schaumwzwstg_2010/_15.html https://www.gesetze-im-internet.de/schaumwzwstg_2010/_43.html https://www.gesetze-im-internet.de/schaumwzwstg_2010/_50.html |
| Teaser | If you want to transport untaxed sparkling wine, intermediate products or wine, you usually need a special permit and registration to participate in the computerised transport and control system EMCS. |
| Volltext | The movement of sparkling wine and intermediate products under duty suspension differs in part from the corresponding movement of wine. Information on the particularities of wine can be found below. Movement of sparkling wine and intermediate products If you transport sparkling wine or |

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intermediate products without these products already being charged with the corresponding excise duty, this is a "movement 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, after the movement, the products may, under certain conditions, be used duty-free or be subject to another duty suspension procedure. For tax control purposes, you must notify the customs authorities when you transport sparkling wine or intermediate products under duty suspension. The various stages of the movement are recorded in a database, the Excise Movement and Control System (EMCS). If irregularities occur during the movement, the duty suspension ends and the products must be taxed. A movement under duty suspension can take place:

- Within Germany You are entitled to transport sparkling wine or intermediate products within the German tax territory. The transport may take place to another tax warehouse to establishments that are allowed to receive sparkling wine or intermediate products as "registered consignees", to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts, of sparkling wine and intermediate products imported into the German tax territory from a country outside the European internal market (third country).
- Within the European Union (EU) They are entitled to transport sparkling wine and intermediate products within the EU. This includes transport from, to or via other European Member States. The transport may take place to another tax warehouse to establishments of "registered consignees" (these are allowed to receive goods from abroad for which the sparkling wine or intermediate product tax is suspended) to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts
- Export to third countries or territories You are entitled to transport sparkling wine or intermediate products to a place of export from the European domestic market, i.e. to a third country. As soon as you, as tax warehousekeeper, registered consignor or consignee, have acquired possession of the sparkling

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wine or intermediate products, you must immediately export them to a third country.

Special features for the transport of wine

- Transport within Germany

The German customs administration does not levy excise duty on wine. Therefore, you may transport wine within the German tax territory in unlimited quantities without excise monitoring. A permit is not required.

- Transport within the European Union

In many other states of the EU a wine tax is levied. For this reason, the commercial transport of wine to, via or from other EU countries is subject to monitoring.

If you wish to transport wine for commercial purposes to another EU country or to obtain wine from another member state without paying tax, you must notify the relevant main customs office in advance and, if necessary, apply for a permit.

During the transport under tax suspension, the wine tax of the respective member state remains suspended if the recipient in the other member state is the holder of a permit, as a

- tax warehousekeeper,
- a "registered consignee" (who may only receive goods from abroad for which wine tax is suspended), or
- the supply is made to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts.
- Export to third country or third territory

Your permit entitles you to transport wine under tax suspension to a place of export from the European internal market, i.e. to a third country. As soon as you, as tax warehousekeeper, registered consignor or registered consignee, have obtained possession of the wine, you must immediately export it to a third country.

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Notifying the movement of wine under duty suspension For tax control purposes, you must notify the customs authorities when you transport wine under duty suspension to other EU countries. As with sparkling wine, intermediate products and other excisable goods, the various stages of the movement are recorded in the EMCS movement and control system. If irregularities occur during the movement, the duty suspension ends and the wine may have to be taxed. If your average annual production of wine is 1,000 hectolitres or more per wine year, you must apply for a permit as a tax warehouse keeper. Simplifications for "small wine producers Manufacturing companies with an average production of less than 1,000 hectolitres of wine per wine year are referred to as "small wine producers". As such, you only have to notify your competent main customs office if you intend to transport wine under duty suspension to or via other Member States.

Erforderliche Unterlagen

- in case of delivery to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts: additionally copy of the exemption certificate
- for "small wine producers" with an average annual production of less than 1000 hectolitres per wine year: accompanying document in accordance with wine law regulations with a clearly legible notice "Small wine producer in accordance with Article 40 of Council Directive 2008/118/EC of 16 December 2008".

Voraussetzungen

- For the movement of sparkling wine and intermediate products under duty suspension, it is generally required that you are a trader and that you have been granted one of the following authorisations: Tax warehouse keeper: You operate a tax warehouse for untaxed sparkling wine or untaxed intermediate products. A tax warehouse is a place approved by the main customs office where the products may be produced, handled, processed, stored, received or dispatched under tax suspension. Registered consignor: you dispatch goods from the place of importation for which the sparkling wine tax or the intermediate product tax is suspended.

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- It is generally possible to transport wine under duty suspension within the European Union if you are a trader and have been granted one of the following authorisations: Tax warehouse keeper: you operate a tax warehouse for wine. A tax warehouse for wine is a place approved by the main customs office where wine may be received or dispatched under tax suspension in trade (movement of goods) with other EU member states. Registered consignor: You consign wine from the place of import in another EU member state for which wine tax is suspended.
- If you are required to participate in the Excise Movement and Control System (EMCS), you must register for it.

Kosten

Receipt of the declaration: There are no costs for you. If tax matters appear to be at risk, you may have to provide security for carriage to the main customs office.

Verfahrensablauf

As a rule, you must submit the declaration electronically. You can use the customs online procedure for this purpose:

- Call up the customs administration's "Internet EMCS application" ("IEA") and follow the instructions for filing.
- Click on the button "Create new process" on the start page of the application. Add the "e-VD" (electronic administrative document) form to the process.
- Complete and save the "Draft e-VD" form. If necessary, follow the instructions for missing information or subforms.
- Select the "Sign" option to transmit the declaration to your responsible main customs office.
- The EMCS application automatically checks 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 with a list of the transaction data. The PDF document can be printed out and used to accompany your goods.

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- If the recipient has confirmed receipt of the goods in EMCS after arrival, you will receive the "notification of receipt" message, if necessary together with further information, for example in the event of a complaint.
- If you do not send goods, but receive them, you must 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 the customs administration to declare a movement under tax suspension.

In some cases, there are exceptions to the obligation to declare electronically. In this case, you must 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.

As a "small wine producer" you only have to notify your competent main customs office if you want to transport wine under duty suspension to or via other Member States:

- Download the form "Notification - Commencement of the movement of wine under duty suspension to other Member States for small wine producers" (Form 2469) from the Customs Administration website.
- Complete the form in full and send it by post to your competent main customs office.
- Once the completed notification has been received by your competent main customs office, you are deemed to have been granted permission to act as a tax warehouse keeper.

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 resident. If your business is operated from a location outside Germany or if you do not have a place

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| | of residence in Germany, the main customs office in whose district you first appear for tax purposes is locally responsible. |
| Bearbeitungsdauer | It usually takes 1 to 2 business days to review your application. |
| Frist | <ul style="list-style-type: none"> • in the case of dispatch: submission of the declaration at the earliest 7 days before the start of carriage, and in any case before the start of carriage • in the case of receipt: submission of the report of receipt without delay, at the latest 5 working days after the end of the transport operation • the "small wine producer" declaration must be submitted no later than 1 week before the first transport operation |
| weiterführende Informationen | https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-Steueraussetzung/befoerderung-unter-steueraussetzung_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/EMCS/Einfuehrung/einfuehrung_node.html https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excise-movement-control-system_de |
| Hinweise | |
| Rechtsbehelf | <ul style="list-style-type: none"> • Appeal • Action before the tax court |
| Kurztext | <ul style="list-style-type: none"> • Sparkling wine tax/intermediate products/wine - Notification of movement under suspension of excise duty Receipt of goods • Tax on sparkling wine, intermediate products and wine suspended during transport to the place of destination, afterwards taxation, tax exemption, further duty suspension procedure or tax-free use • Notification of the transport to customs for tax control purposes • as a rule only electronically via EMCS procedure (Excise Movement and Control System) • for wine only in trade with other member states of the European Union (EU) Exception: EMCS procedure not required for "small wine producers" (average annual production less than 1000 hectolitres per wine |

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| | <p>year), accompanying document in accordance with wine law provisions with special reference is sufficient.</p> <ul style="list-style-type: none"> • Use of EMCS via online procedure of the customs administration (Internet EMCS application) or certified software • Responsible: locally competent main customs office |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | <p>Forms: yes Online procedure possible: yes Written form required: yes Personal appearance required: no</p> <p>https://www.iea.zoll.de/</p> <p>https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/EMCS/Teilnahme/Softwareanbieter/softwareanbieter_node.html</p> <p>https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-Steueraussetzung/Papierverfahren/papierverfahren_node.html</p> |
| Ursprungsportal | <p>Schaumweinsteuer, Zwischenerzeugnisse, Wein - Anzeige der Beförderung unter Steueraussetzung Entgegennahme, Schaumweinsteuer, Zwischenerzeugnisse, Wein - Anzeige der Beförderung unter Steueraussetzung Entgegennahme</p> |