

99102133111000

Schaumweinsteuer, Zwischenerzeugnisse - Erhebung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102735297/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102133111000
Leistungsbezeichnung I	Schaumweinsteuer, Zwischenerzeugnisse - Erhebung
Leistungsbezeichnung II	Pay tax on sparkling wine and intermediate 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	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)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.11.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/schaumwzwstg_2009/_1.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_13.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_18.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_20.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_23a.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_29.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_8.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_30.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_34.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_36.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_37.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_38d.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_43.html
Teaser	If you produce or import sparkling wine or intermediate products, you must pay sparkling wine tax or intermediate product tax.
Volltext	<p>The German customs administration levies excise duty on sparkling wine and intermediate products. The customs administration is responsible for levying tax on sparkling wine and intermediate products.</p> <p>**Sparkling wine**</p>

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Sparkling wines are fermented beverages,

- in bottles with a sparkling wine stopper attached by a special holding device, or are beverages
- which have an excess pressure of 3 bar or more at + 20 degrees Celsius due to dissolved carbon dioxide, or are beverages
- which, depending on their alcohol content and composition, are classifiable under heading 2204, 2205 or 2206 of the Combined Nomenclature (CN) - the European Union's list of goods, eight-digit product codes.

The alcohol content must be more than 1.2 percent by volume and may not exceed 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 distillation 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 be taxed as beer and
- must be classified like sparkling wine under headings 2204, 2205 or 2206 of the Combined Nomenclature.
- Liqueur wines or aromatized wines, for example, are intermediate products.

The tax is incurred 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 the goods may be manufactured,

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processed, treated, stored, received or dispatched. In addition, tax is also payable if you import sparkling wine or intermediate products from a third country.

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

****Amount of tax on sparkling wine and intermediate products****

The excise duty 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% by volume, you must pay EUR 51.00 per hectoliter or EUR 0.38 for a 0.75-liter bottle
- for sparkling wine from 6 percent by volume, you must pay EUR 136.00 per hectoliter or EUR 1.02 for a 0.75-liter bottle
- for intermediate products up to 15% by volume, you must 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 a sparkling wine stopper and special holding device 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 from 15 percent by volume, you must pay EUR 153.00 per hectoliter or EUR 1.15 for a 0.75-liter bottle

Erforderliche Unterlagen

- If you withdraw sparkling wine or intermediate products from a tax warehouse, consume them or are a "registered consignee":
 - Monthly tax declaration/discharge declaration for sparkling wine (form 2401) or
 - Monthly tax declaration/discharge declaration for intermediate products (form 2451)
- If regular deliveries of sparkling wine or

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intermediate products from other European countries are involved and you have a permanent permit as a certified consignee:

- Monthly tax return/relief declaration for sparkling wine (form 2401) with associated form 2402 (attachment to the monthly tax return/relief declaration for sparkling wine) or
- Monthly tax return/relief declaration for intermediate products (form 2451) with linked form 2452 (attachment to the monthly tax return/relief declaration for intermediate products)
- If the tax on sparkling wine or intermediate products has arisen in connection with irregularities or a disregarded prohibition:
 - Tax declaration for sparkling wine tax in individual cases (form 2404)
 - Tax declaration for intermediate products in individual cases (form 2453)

Voraussetzungen

You must pay excise duty on sparkling wine and intermediate products if the tax has arisen and you are liable to pay tax within the meaning of the law. This may be the case in various constellations, for example if

- you are the owner of a tax warehouse from which the products were withdrawn or in which they were consumed,
- you are a "registered consignee" and take the products into your business following their transportation under duty suspension, or
- you were involved in production without the required authorization.

Kosten

- In principle, you will not incur any costs.
- Late payment penalties are possible in the event of late payment.

Verfahrensablauf

You can submit the declaration or registration for sparkling wine tax and intermediate products tax by post or online.

Submit the declaration by post:

- If you withdraw sparkling wine or intermediate

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products from a tax warehouse, consume them or are a "registered consignee", you must calculate the tax yourself and submit a written tax declaration:

- Download the relevant form via the Customs Administration website:
 - "Monthly tax declaration/discharge declaration for sparkling wine" (form 2401) with linked form 2402 or "Monthly tax declaration/discharge declaration for intermediate products" (form 2451) with linked form 2452
 - Complete the forms in full and send them by post 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 as a certified consignee, you must declare these deliveries in a written tax declaration:

- To do this, download the forms "Monthly tax declaration/relief declaration sparkling wine" (form 2401) or "Monthly tax declaration/relief declaration intermediate products" (form 2451) from the Customs Administration website.
 - Complete the forms in full and send them by post 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 has arisen in connection with irregularities or a disregarded ban, you must also calculate this yourself and submit a written tax return:

- To do this, download the form "Tax declaration for sparkling wine tax in individual cases" (form 2404) or "Tax declaration for intermediate products (form 2453) in individual cases" from the Customs Administration website.
 - Complete the form in full and send it by post to your main customs office.
 - The main customs office will check your tax declaration.

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Submit your declaration online:

- You can also complete and submit the forms for levying sparkling wine tax or tax on intermediate products online.
- Call up the online application on the customs portal on the Internet. 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.
- You will receive a tax assessment notice.

If discrepancies are discovered when checking the tax return/relief declaration, 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 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 in whose district you operate your business or, if you do not operate a business, in whose district you are resident, is responsible. If your company 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 responsible.

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Bearbeitungsdauer	6 - 7 Tag(e)
Frist	<ul style="list-style-type: none"> • 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 arises • Payment: by the 5th day of the 2nd month following that in which the tax arises • Tax declaration in individual cases (forms 2404 or 2453) due to irregularities or a disregarded prohibition • Levy: must be submitted immediately • Payment: immediately
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html
Hinweise	There are no indications or special features.
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 levied • Excise duty on sparkling wine and intermediate products • the production of sparkling wine or intermediate products generally takes place in a tax warehouse with an official permit • tax is incurred: <ul style="list-style-type: none"> • upon release for consumption, for example through <ul style="list-style-type: none"> • withdrawal from the tax warehouse • importation from third countries • purchase for commercial purposes from the tax-free circulation of another Member State • in the event of irregularities during transportation under suspension of excise duty (untaxed goods) • transportation from free circulation in another Member State (taxed in another Member State) • in the case of manufacture without authorization • Own calculation and written tax declaration using the official form or online required • Calculation: <ul style="list-style-type: none"> • The tax rate on sparkling wine and intermediate products varies • is calculated according to the quantity of finished

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	beverages, taking into account the respective alcohol content <ul style="list-style-type: none"> • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Schaumweinsteuer, Zwischenerzeugnisse – Erhebung, Schaumweinsteuer, Zwischenerzeugnisse - Erhebung