

99102132080000

Schaumweinsteuer, Zwischenerzeugnisse - Entlastung Gewährung

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/102735295/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102132080000
Leistungsbezeichnung I	Schaumweinsteuer, Zwischenerzeugnisse - Entlastung Gewährung
Leistungsbezeichnung II	Apply for reimbursement, remission or refund of the 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	Gewährung (80)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die

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	allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
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/_24.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_29.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_39.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_43.html
Teaser	If sparkling wine or intermediate products have demonstrably been taxed, you can receive a refund, remission or reimbursement of these excise duties under certain conditions.
Volltext	<p>When is relief from tax on sparkling wine and intermediate products possible? If the sparkling wine or intermediate products were demonstrably taxed but are later used for another purpose that justifies relief.</p> <p>Relief is possible in the following cases:</p> <ul style="list-style-type: none"> • You supply already taxed sparkling wine or taxed intermediate products commercially to other European member states where they are taxed in accordance with the regulations applicable there. • You take taxed sparkling wine or taxed intermediate products into a tax warehouse. A tax warehouse is a place approved by the main customs office where the products may be manufactured, processed, treated, stored, received or dispatched. 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 already

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taxed sparkling wine or intermediate products into your tax warehouse.

This can mean tax relief:

- The tax already incurred but not yet paid will be waived. You can only submit 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 only submit this application if you are also the tax debtor for the goods in question.
- You are not the tax debtor who has already paid the tax, but another tax debtor has paid the tax liability for the goods. You will receive a refund of the tax on application.

Erforderliche Unterlagen

- When supplying 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 in accordance with the so-called System Directive. the proof of taxation of the other Member State. if another person has paid tax on sparkling wine or an intermediate product: in addition, their confirmation of taxation
- If you take sparkling wine or taxed intermediate products that have already been taxed in Germany into your tax warehouse, you will need the following documents: If you include sparkling wine or the intermediate products that you had taxed yourself (returned goods) in your tax warehouse, it is sufficient to record them in your stock accounts. If you include sparkling wine or intermediate products in your tax warehouse that were taxed by another person, you also need their confirmation of taxation.

Voraussetzungen

- You prove that the sparkling wine or intermediate products have been taxed.
- When taking back self-taxed sparkling wine or self-taxed intermediate products: You immediately record the inclusion in your tax warehouse in your stock accounts.

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Kosten	There are no costs for you.
Verfahrensablauf	<p>You can apply for the tax relief declaration by post or online at the relevant main customs office:</p> <p>Submit declaration by post:</p> <ul style="list-style-type: none"> • If you have included self-taxed sparkling wine or intermediate products in your tax warehouse, apply for a remission or refund of the tax as part of your monthly tax declaration. Complete the relief declaration and the annexes listed therein: Download the form "Monthly tax declaration/relief declaration for sparkling wine" (form 2401) or "Monthly tax declaration/relief declaration for intermediate products" (form 2451) from the customs administration website. Enter the transactions eligible for relief and complete the annexes in full. Send the discharge declaration by post 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 include sparkling wine or intermediate products in your tax warehouse that someone else has paid tax on and you wish to receive a tax refund, please also enclose a confirmation of taxation with your monthly tax declaration/relief declaration: Download the "Taxation Confirmation" form (Form 2735) from the Customs Administration website. Complete the forms in full, enclose the confirmation of taxation and send it by post to your local main customs office. The main customs office will check the information and send you a notification. • If you want to deliver taxed sparkling wine or intermediate products to other member states and would like to claim tax relief, you will need a permit as a certified consignor. You must apply for this in advance at your local main customs office. If you have already been granted a permit as a tax warehouse keeper or registered consignor, you only need to submit a notification to your local main customs office before shipping. <p>With your permit, you will receive an excise number as</p>

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a certified consignor. The delivery must be made using a simplified electronic administrative document (v-e-VD) in the EMCS IT procedure. The EMCS (Excise Movement and Control System) is an IT-supported movement and control system for excise goods. You will need your excise number as a certified consignor. Proceed as follows:

- Download the following forms from the customs administration website: "Certified consignor - application for a permit or notification of a tax warehouse keeper/registered consignor" (form 2742) and "List of goods - certified consignor (excluding energy products) (attachment to form 2742)" (form 2743)
- Complete the form and the attachment in full and send them by post to your local main customs office.
- The main customs office will check the information, issue the permit as a certified consignor in writing or electronically and assign an excise number for your deliveries to other member states with v-e-VD.
- You can then apply for the corresponding tax relief using the following forms: Download the forms "Monthly tax declaration/relief declaration for sparkling wine" (form 2401) or "Monthly tax declaration/relief declaration for intermediate products" (form 2451) including the attachments via the customs administration website. Select the second alternative "Application for relief from sparkling wine tax (relief declaration)" or "Application for relief from intermediate products tax (relief declaration)" in the forms for the relief declaration.
- If you have not paid tax on the sparkling wine or intermediate products yourself, please also enclose a confirmation of taxation with your application: Download the "Confirmation of taxation" form (form 2735) from the Customs Administration website. Complete the forms in full, attach the confirmation of taxation (if necessary) and the other required documents - as a certified consignor, for example, a printout of the v-e-VD entry declaration - and send them by post to your local main customs office. The main customs office will check the information and send you a notification.

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Submit the declaration online:

- You can also complete and submit the forms for relief from sparkling wine tax or intermediate product tax 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.

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.

Bearbeitungsdauer

3 - 10 Tag(e)
 The duration usually depends on the complexity of the case.

Frist

You do not have to observe any deadlines.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Steuerverguenstigung/Steuerentlastung/steuerentlastung_node.html

Hinweise

There are no indications or special features.

Rechtsbehelf

- Appeal.
- You can find detailed information on how to lodge an objection in your tax assessment notice.
- Appeal to the tax court

Kurztext

- Sparkling wine tax, intermediate products - granting relief
- Relief from the tax on sparkling wine or intermediate products is the refund, remission or reimbursement of

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the tax on sparkling wine or intermediate products

- in the event of a change in the intended use of already taxed sparkling wine or taxed intermediate products, possible on application in the case of delivery of already taxed sparkling wine or taxed intermediate products to other EU Member States and taxation there Inclusion in a tax warehouse in Germany, for example: returned goods or taxed sparkling wine or taxed intermediate products from other producers or sellers
- Application required in writing, together with monthly tax declaration/relief declaration or online
- Responsible: locally competent main customs office

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Schaumweinsteuer, Zwischenerzeugnisse - Entlastung
Gewährung, Schaumweinsteuer, Zwischenerzeugnisse
- Entlastung Gewährung