

# Notes for Exhibitors: About Excise Duties

Version: July 2022

## 1. When are excise duties incurred?

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Whenever goods subject to excise duties are brought into the country from the duty-free market of another EU Member State for exhibition and release to visitors at trade show events, excise duties are incurred when the goods are held in possession or used for the first time within the tax territory of the Federal Republic of Germany. Thus the item is ultimately taxed in the country where it is supposed to be used or consumed (the “country of destination” principle).

### **Excise duties have been established for the following goods:**

- Coffee
- Beer
- Alcoholic beverages (liquor)
- Intermediate products
- Sparkling wine
- Wine
- Alcopops
- Tobacco
- Substitutes for tobacco products

The **liable taxpayer** is the entity or person who first holds or uses the goods within the tax territory. As a rule, this will be **the company exhibiting at the trade show**.

The amount of the tax depends on the tax rate for the goods concerned

## 2. How should dutiable goods be reported?

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Anyone who intends to hold or use **dutiable** goods in the above sense must notify the Nuremberg Main Tax Office (Hauptzollamt Nürnberg) in advance.

### **Contact data:**

<b>Hauptzollamt Nürnberg</b>	<i>or</i>	(post office box address)
Frankenstr. 208		<b>Hauptzollamt Nürnberg</b>
90461 Nürnberg		Postfach 2259
T +49 911 9463 – 0		90009 Nürnberg
F +49 911 9463 – 1199		
poststelle.hza-nuernberg@zoll.bund.de		

### **Business hours:**

M – Th: 8:30 am – 4:00 pm; F: 8:30 am – 12:00 noon

### **Bank connection:**

Deutsche Bundesbank, Filiale Nürnberg  
IBAN DE25 7600 0000 0076 0010 00, BIC MARKDEF1760

**This means that an exhibitor must lodge a free-form registration (by letter, fax or email) before beginning its exhibition activity, or at the latest at the time when that activity begins, with the following information or documents, as the case may be:**

- Exhibitor’s company name with the address of the company’s registered office and the name(s) of the person(s) who will be responsible for the company at the show booth.
- Location of exhibition activity, i.e., name of the trade show and description of the booth at the show, indicating the number of the exhibition booth and exhibition hall, and the duration of attendance.
- Nature and quantity of dutiable goods that are to be or have been brought to the trade show as part of trade show activities.

### 3. What special aspects should be taken into account for certain dutiable goods?

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If dutiable goods (coffee, alcoholic beverages (liquor), beer or tobacco products) are produced at the trade show, the associated excise duty will also be incurred at the time of production of the dutiable item (e.g., when roasting coffee, rolling cigars, distilling alcohol or brewing beer). The maker is the liable taxpayer.

If **alcopops** are brought into the tax territory for commercial purposes or possessed here, they incur both the alcopop tax and the alcohol tax on the alcohol they contain. Thus two tax returns and notices must be lodged, on two pre-printed tax forms.

In practical terms, under German tobacco tax law it is not really possible to transport **tobacco** products for commercial purposes that are commercialized duty-free in other Member States, because of the obligation to use tax stamps.

Wine is tax-free in Germany, but is subject to the transport regulations because a wine tax is charged in other Member States.

### 4. What documentation obligations are there?

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The exhibitor must keep **daily records** of the goods dispensed or consumed at the trade show, for example in the form of dispensing or serving lists.

These records must show separately the date and respective amounts dispensed or consumed for each type of goods separately.

If **coffee** is brought in or consumed, a separate record must be kept for each type of coffee (roasted coffee, instant coffee, products containing coffee).

Green coffee, which is not subject to excise duties, must also be reported, stating the quantity.

For **beer**, in addition to the quantity in liters or hectoliters, the degrees plato must also be stated, and for **alcoholic products**, the alcohol content must be given in per cent by volume.

### 5. How to file a tax return?

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A **tax return on official pre-printed forms must be filed with the Main Tax Office in Nuremberg promptly**, meaning without undue delay, after the exhibition activity has been completed, for the goods released, served or consumed at the trade show event, and the tax must be computed by the filer.

Tax return forms are available on the internet at:  
[www.zoll.de](http://www.zoll.de)

The tax return must be accompanied by the records prepared at the trade show.

## 6. When and where has tax to be paid?

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Tax is payable at the customs duty payment office of the Nuremberg Main Tax Office, by cash payment at that office or by bank transfer to the following account, immediately after the exhibition activity has been completed:

Hauptzollamt Nürnberg – Zollzahlstelle –  
Deutsche Bundesbank, Filiale Nürnberg  
IBAN: DE257600 000 0076 0010 00  
BIC: MARKDEF1760

## 7. What are the legal consequences of entirely failing to provide notice and/or to file the excise duty return, or failing to perform these tasks in good time?

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The bringing in, holding and manufacturing of dutiable goods are subject to the tax supervision of the Nuremberg Main Tax Office. Accordingly, exhibitors must expect occasional audits by the customs office.

If an exhibitor does not meet its obligation to file the tax return on time, or does not meet it at all, a late filing penalty may be charged (Sec. 152 of the German Tax Code (AO)).

This could also be declared an administrative offence, with a fine imposed (Secs. 378 et seq. of the Tax Code).

Anyone who willfully or negligently violates a provision of law, or a duty or administrative requirement, is guilty of an administrative offence.

## 8. Further information

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You can find out more, including definitions about the individual goods that are subject to excise duties, at: **[www.zoll.de](http://www.zoll.de)**

This leaflet is intended to provide you with a brief, non-binding orientation. We cannot guarantee that it is correct and complete.

The contents of this leaflet reflect the current status of information at the time when the leaflet went to press.

It was prepared in coordination with the Nuremberg Main Tax Office and relates only to the customs and tax regulations applicable in Germany.