Draft Bill of the Federal Government

Draft of an Accompanying Budget Act 2027

of [date]

The Federal Parliament has adopted the following Law:

[…]

Article 3

Amendment to the Alcopop Tax Act[1]

The Alkopop Tax Act of 23 July 2004 (Federal Law Gazette (BGBl.) I p. 1857), as last amended by Article 7 of the Act of 30 March 2021 (BGBl. I p. 607), is amended as follows:

1. In the second sentence of Section 2, the words “EUR 5,550” are replaced by the words “EUR 6,660”.

2. Section 3 is replaced by the following Section 3:

“Section 3

Taxation, tax procedures

(1) Without prejudice to paragraph 2, the alcopop tax shall be levied where the alcohol tax is levied on an alcopop. The Alcohol Tax Act and the implementing regulations issued therewith shall apply mutatis mutandis to the person liable for the tax, the due date, the expiry, tax exemptions and tax relief, as well as the tax procedure and the retrospective collection of the alcopop tax. The alcopop tax must be taken into account when a security is required under the Alcohol Tax Act.

(1) If an alcopop is produced for commercial purposes from alcohol products released for consumption in accordance with the Alcohol Tax Act, alcopop duty is imposed upon production. The person liable for payment of the tax is the manufacturer and any person involved in the production; they must immediately submit a tax return using the officially prescribed form and calculate the tax themselves in it (tax return). The tax shall be due immediately.

(2) Alcopop tax shall become payable on alcopops held for commercial purposes which, on 1 January 2027, are in free circulation for tax purposes under the Alcohol Tax Act and on which no alcopop tax has yet been levied. The person liable for tax is the person in possession of the alcopops; they must submit a tax return using the officially prescribed form without delay and calculate the tax themselves on that return (tax return). The tax is due immediately.”

[…]

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[1] Notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (OJ L 241, 17/9/2015, p. 1).

Justification

B. Special part

Re: Article 3 (Amendment to the Alcopop Tax Act)

Re: Point 1

The amendment raises the tax rate on alcopops.

Re: Point 2

Section 3(1) constitutes an amendment, in particular with a view to the future use of EMCS and general considerations regarding the alcopop tax. Section 3(2) governs the chargeability of tax in the case of the manufacture of alcopops from alcoholic products in free circulation for tax purposes. Section 3(3) contains a transitional provision setting out the circumstances in which tax becomes chargeable in the event that an alcopop which has already been produced but has not yet been taxed as such is in free circulation for the purposes of Alcohol Tax Act at the time the amending Act comes into force.