

99102028111001

Alkoholsteuer Erhebung für Abfindungsalkohol

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/102690900/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102028111001
Leistungsbezeichnung I	Alkoholsteuer Erhebung für Abfindungsalkohol
Leistungsbezeichnung II	Paying alcohol tax on a severance package
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.06.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkstg/__18.html https://www.gesetze-im-internet.de/alkstv/__23.html https://www.gesetze-im-internet.de/alkstv/index.html#BJNR043100017BJNE002700000
Teaser	If you produce alcohol in so-called settlement distilleries, you must pay alcohol tax.
Volltext	In Germany, alcohol may generally only be produced in distilleries that are sealed by the customs authorities (sealed distilleries). The amount of alcohol produced is measured to determine the tax to be paid. An exception to this principle are so-called settlement distilleries. Selling distilleries are not sealed and the alcohol tax is estimated on a flat-rate basis according to the type and quantity of raw materials processed. You need a distillation permit in order to be allowed to produce alcohol in a severance distillery approved by the main customs office within a certain period of time. The distillation declaration with which you apply for the permit also serves as a tax return for the alcohol tax. The tax amount is calculated on the basis of so-called yield rates, which are set out in a list of raw materials. The yield rate indicates the amount of alcohol that can be obtained from 100 kilograms or 100 liters of the raw material used. A reduced tax rate of currently EUR 1,022 per 100 liters of pure alcohol applies to the distillation of alcohol, but only within the framework of fixed quotas. Example: • You process 100 kilograms of apples. The yield rate for apples is 3.6, so you have to pay tax on a flat rate of 3.6 liters of alcohol. The reduced alcohol tax is 3.6 liters x 1,022 EUR /100 liters = 36.79 EUR.

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Even if you do not operate the distillery yourself but, for example, have your self-produced fruit distilled in a settlement distillery (owner distillation), you must submit a settlement declaration and pay alcohol tax if applicable.

The alcohol enters free circulation for tax purposes when it is produced. This means that it can be traded within Germany without tax restrictions.

You can produce alcohol in your severance distillery on behalf of third parties from its raw materials (contract distilling).

Special rules apply if you wish to make use of simplified contract distilling. This procedure, which requires approval, allows you to produce alcohol "on a contract basis" at the expense of the quota of a distillery other than your own, without having to transport the raw materials to the other distillery. In this case, you produce the alcohol in your own distillery.

Erforderliche Unterlagen

- Application for the settlement declaration

Voraussetzungen

The reduced rate of tax for the distillery only applies if

- the distillery is licensed and meets the necessary requirements,
- you have indicated that the alcohol is to be taxed
- you produce alcohol within certain quotas:
 - 300 liters of pure alcohol per calendar year for severance distilleries.

As a substance owner, you may not produce more than 50 liters of pure alcohol per calendar year.

Kosten

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

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Verfahrensablauf

You can submit your alcohol tax declaration online or in writing by post:

Online declaration

- Log in to the customs administration's citizen and business customer portal
- The following online applications are available there:
 - Settlement declaration of settlement distillation (mealy substances)
 - Severance declaration of severance burning (non-floury substances)
 - The online application will guide you through the next steps.
 - The Stuttgart Main Customs Office will check your severance declaration.
 - If the Stuttgart Main Customs Office can grant you a burning permit, you will receive a tax assessment notice together with the permit.
 - In addition to the tax assessment notice, you will receive a pre-filled remittance slip which you can use to pay the tax.

Registration by post:

- Download the appropriate form for you from the customs administration website:
 - "Severance declaration of the severance burner for floury substances" (form 1219)
 - "Settlement declaration of the settlement distiller for non-floury substances" (form 1220)
 - "Severance declaration of the substance owner" (form 1221)
 - Follow the instructions for completing the severance declaration and the specifications in the "Information sheet for severance distillers and substance owners" (form 1222).
 - Complete the form in full and send it by post to the Stuttgart Main Customs Office.
 - The next steps are the same as described for the written online procedure.

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Bearbeitungsdauer	3 - 5 Tag(e)
Frist	5 Tag(e) Before the intended start of firing
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Abfindungsbrennen/abfindungsbrennen_node.html https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1222 https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Abfindungsbrennen/Einfuehrung-in-das-Abfindungsbrennen/rohstoffliste_ab_20230401.html
Hinweise	
Rechtsbehelf	• Appeal. You can find detailed information on how to lodge an appeal in your tax assessment notice. • Appeal to the tax court
Kurztext	• Alcohol tax levied for alcohol on release • in the case of settlement distilleries (not sealed by customs): flat-rate calculation of alcohol tax according to the type and quantity of raw materials processed • substance owners (without their own distillery) must also declare/pay alcohol tax • Calculation: • Raw materials list of the customs administration defines flat rates (yield rates) • Reduced tax rate for settlement alcohol: currently EUR 1,022 per 100 liters of pure alcohol, only within fixed quotas • Severance declaration serves as an application for a distillation permit and tax declaration • Responsible for settlement declaration and distillation permit: Stuttgart Main Customs Office • Responsible for permission to operate a severance distillery: locally responsible main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: Yes

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	Written form required: Yes Informal application possible: No Personal appearance necessary: No Online services available: Yes
Ursprungsportal	Alkoholsteuer Erhebung für Abfindungsalkohol, Alkoholsteuer Erhebung für Abfindungsalkohol