

99102115006000

Steuerentlastung für bereits versteuerte Alkoholerzeugnisse Genehmigung

Heruntergeladen am 02.07.2025

<https://fimportal.de/xzufi-services/102690903/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102115006000
Leistungsbezeichnung I	Steuerentlastung für bereits versteuerte Alkoholerzeugnisse Genehmigung
Leistungsbezeichnung II	Applying for a refund, remission or reimbursement of alcohol tax
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	Genehmigung (6)
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/alkstg/BJNR165100013.html https://www.gesetze-im-internet.de/alkstv/_63.html
Teaser	If you can prove that you have paid tax on alcohol products, you can receive a refund, remission or reimbursement of alcohol tax under certain conditions.
Volltext	<p>You can apply for relief from alcohol tax at your local main customs office if you can prove that you have paid tax on the alcohol products, but later use them for a purpose that justifies relief.</p> <p>Tax relief can mean</p> <ul style="list-style-type: none"> • Remission: The tax already incurred but not yet paid will be remitted to you. You can only apply for this if you are also liable to pay tax on the goods in question. • Refund: The tax already paid will be refunded to you. You can only submit this application if you are also liable for the tax on the goods in question. • Reimbursement: 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 can apply for a refund of the tax. <p>Relief from alcohol tax is possible in the following cases:</p> <ul style="list-style-type: none"> • You transport the products commercially to other member states of the European Union (EU), where they are taxed in accordance with the regulations applicable there.

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- You take the 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. Example: You take goods back into your company because they have been rejected by a recipient due to defects.

Erforderliche Unterlagen

- "Monthly tax return/discharge declaration for alcohol products" (form 1272) with associated form 1278
- "Annex to the monthly tax return/discharge declaration for alcohol products"
- if you have not paid tax on the goods used yourself: additionally the "Confirmation of taxation" (form 2735)
- for alcohol for drinking purposes: if applicable, the manufacturer's declaration that the alcohol supplied does not contain tax-privileged settlement alcohol
- for the transportation of taxed alcohol products to other EU member states: in the case of regular tax relief for taxed excise alcohol products transported to other EU Member States: "Notification for claiming tax relief on the movement of excise goods in free circulation to other Member States" (form 2756) and "Assortment list - annex to form 2756" (form 2757) the third copy of the simplified accompanying document confirmed by the consignee in accordance with the so-called System Directive the proof of taxation of the other EU Member State

Voraussetzungen

- You prove that the alcohol products have been taxed.
- when taking back goods that have been taxed yourself: You immediately record the inclusion in your tax warehouse in the warehouse accounts.

Kosten

There are no costs.

Verfahrensablauf

You can apply for alcohol tax relief by post or online.

Apply for relief by post:

- If you had paid tax on the goods yourself, apply for the remission or refund of the tax as part of your monthly tax return. Complete the tax relief declaration and the attachments listed there.
- If you include goods in your tax warehouse that were taxed by someone else, you can apply for a refund

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using the "Taxation confirmation" form.

- Complete the relevant form and, if necessary, the attachments in full and send them by post to your main customs office.
- The main customs office will check the refund.
- You will receive a notification with the result of your application.

Apply for relief online:

- To apply for relief online, you need a user account for ZollPortal.
- 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 decision approving or rejecting your application.

The main customs office from whose district you operate your company is responsible or, if you do not operate a company, in whose district you have your place of residence. 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 processing time depends on the complexity of the case.

Frist

There is no deadline.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/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 appeal in your tax assessment notice.

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	<ul style="list-style-type: none"> • Appeal to the tax court
Kurztext	<ul style="list-style-type: none"> • Tax relief for alcohol products that have already been taxed Authorization • Relief from alcohol tax is the reimbursement, remission or reimbursement of alcohol tax • in the event of a change in the intended use of goods that have already been taxed, possible on application for transportation to other EU member states and taxation there Inclusion in a tax warehouse in Germany, for example returned goods or taxed alcohol products from other manufacturers or sellers • Application by post or online in the customs portal • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Steuerentlastung für bereits versteuerte Alkoholerzeugnisse Genehmigung, Steuerentlastung für bereits versteuerte Alkoholerzeugnisse Genehmigung