

99102139001000

Tabaksteuer - Erlaubnis Erteilung

Heruntergeladen am 02.07.2025

<https://fimportal.de/xzufi-services/102748118/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102139001000
Leistungsbezeichnung I	Tabaksteuer - Erlaubnis Erteilung
Leistungsbezeichnung II	Apply for a permit to handle tobacco 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	Erteilung (1)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	16.09.2024
Fachlich freigegeben durch	General Customs Directorate (GZD)
Handlungsgrundlage	https://www.gesetze-im-internet.de/tabstg_2009/__5.html https://www.gesetze-im-internet.de/tabstg_2009/__6.html https://www.gesetze-im-internet.de/tabstg_2009/__7.html https://www.gesetze-im-internet.de/tabstg_2009/__8.html https://www.gesetze-im-internet.de/tabstg_2009/__30.html https://www.gesetze-im-internet.de/tabstv_2010/__4.html https://www.gesetze-im-internet.de/tabstv_2010/__45.html
Teaser	If you manufacture, process, receive or dispatch tobacco products or substitutes for tobacco products that have not yet been taxed, you require a permit.
Volltext	<p>The permit authorizes the manufacturer or supplier to</p> <ul style="list-style-type: none"> • handle tobacco products or substitutes for tobacco products • substitutes for tobacco products tax-free or with suspension of tax. <p>If you belong to one of the following groups of people under excise duty law, you require a permit to handle untaxed tobacco products:</p> <ul style="list-style-type: none"> • "Tax warehouse holder: you operate a tax warehouse for untaxed tobacco products or substitutes for tobacco products. A tax warehouse is a location approved by the main customs office where you manufacture the goods under tax suspension manufacture, process, process or may store the goods. <p>Please also note</p>

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- If you only want to store tobacco products or substitutes for tobacco products in the tax warehouse but not manufacture them, you must be authorized to obtain tax stamps or only supply untaxed tobacco products or substitutes for tobacco products in a tax suspension procedure. You must purchase tax stamps from the main customs office in Bielefeld, affix a corresponding cancelation note and affix them to the packaging of tobacco products.
- "Registered consignee": You receive tobacco products with German tax stamps. The tobacco products are transported under suspension of tobacco tax.
- "registered consignor": After an import, you send goods for which the tobacco tax is suspended from the place of import to authorized recipients in Germany or other countries of the European Union, a tax warehouse.
- "User": You use tobacco products or substitutes for tobacco products outside the tax warehouse, for example for commercial purposes, except for smoking and the manufacture of tobacco products. for scientific purposes, for experiments.

In all cases, you require written permission from the main customs office responsible for your area. Permission will be granted upon application. The competent main customs office may revoke the permit.

You must submit the application using an officially prescribed form.

Before issuing a permit, the tax authorities generally check whether certain requirements are met, for example with regard to

- tax reliability,
- bookkeeping and
- the technical equipment in your business.

The check may relate to you personally, for example as managing director, or to other tax-relevant persons in your business.

The locally competent main customs office may require

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you to provide a security deposit.

Erforderliche Unterlagen

For the permit as tax warehouse keeper":

Application for a tax warehousekeeper's permit for tobacco products and substitutes for tobacco products (Form 1650)

- Operating declaration for a tax warehouse for tobacco products (form 1651)
- for companies entered or to be entered in the commercial or cooperative register: current extract from the register
- Site plans of the premises of the tax warehouse applied for with explanations
- a list of the types of tobacco products manufactured, processed, stored, received or dispatched from the tax warehouse, broken down by type (form 1684); not required for substitutes for tobacco products

For the permanent permit as a registered consignee:

- For companies entered or to be entered in the commercial or cooperative register: current extract from the register
- Site plan of the business with the requested place of receipt on the premises and the address
- a description of the accounts for the receipt and storage of the goods
- a list of varieties of tobacco products broken down by type (form 1684)

For authorization as a registered consignee in individual cases:

- a list of varieties of tobacco products by class (Form 1684)

For authorization as a registered consignor:

- for companies entered or to be entered in the commercial or cooperative register: current extract from the register
- on receipt of tobacco products from third countries or third territories: a list of the places of importation

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- a presentation of the accounts for the dispatch and whereabouts of the tobacco products
- a list of varieties of tobacco products broken down by type (form 1684)

For authorization as a "user"

- for companies entered or to be entered in the commercial or cooperative register: current extract from the register
- Plan of the business showing the storage and use locations of the tobacco products, with details of the addresses
- a declaration from the business stating the exact purpose and manner of use (form 2741)

Detailed information on the documents required in each case can be found in the application forms. In individual cases, your main customs office may request further documents or waive certain requirements.

Voraussetzungen

- You are reliable for tax purposes.
- If you are obliged to do so, you keep proper accounts and prepare annual financial statements on time.
- If necessary, you must provide security, if you receive or dispatch goods for which tobacco tax is suspended, or if tax matters appear to be at risk.

You can find detailed information on the respective requirements for a permit on the customs website.

Kosten

There are no costs for the application.

Verfahrensablauf

You can apply for the permit online via the customs portal or by post.

Application in the customs portal:

- You call up the customs portal and log in. To use the service, you need to register once in the customs portal. Identification with "ELSTER" is required to access the service in the customs portal. You can find more information under "Online service".
- Select the service "Taxes on luxury foodstuffs - permits".

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- The following forms are available there: "Tax warehouse keeper": "Application for a permit as a tax warehouse keeper for tobacco products and substitutes for tobacco products" (form 1650), "Registered consignee": "Application for a Registered Consignee Permit (Permanent Permit)" (Form 2745), "Application for a registered consignee permit in individual cases" (Form 2728), "Registered consignor": "Application for a permit as a registered consignor" (Form 2736), "Application for a permit for tax-free use" (Form 2740).
- Complete the selected form in full.
- Submit the required documents electronically.
- The main customs office will check your application.
- You can call up the decision on the submitted form in the customs portal.

Application by post:

- Download the appropriate form for the main application from the customs website: "Application for a permit as a tax warehousekeeper for tobacco products and substitutes for tobacco products" (form 1650) "Application for a permit as a registered consignee (permanent permit)" (form 2745) "Application for a registered consignee permit in individual cases" (Form 2728) "Application for a registered consignor permit" (Form 2736) "Application for a permit for tax-free use" (form 2740)
 - Complete the required form in full, print it out and sign it.
 - Compile the required documents and send everything by post to your local main customs office.
 - The "List of varieties, general" (form 1684) must also be submitted to the main customs office in Bielefeld.
- Applies to: Tax warehouse holders registered consignees registered consignors
- The main customs office will check your application. You will receive a notification with permission or a rejection.

Bearbeitungsdauer

The processing time depends on the specific circumstances of each individual case, in particular the result of the examination of the actual operating conditions. As the time periods vary greatly here, no

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	standard processing time can be specified.
Frist	There is no deadline. However, you must submit the application for a permit in good time before the first commissioning of your tax warehouse or before commencing your activities as a registered consignor or registered consignee.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Auskunfts-Melde-Vorlagepflichten/auskunfts-melde-vorlagepflichten_node.html https://www.help.zoll-portal.de/DE/Hilfe/Allgemeines/allgemein.html
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> • Objection. <p>Detailed information on how to lodge an objection can be found in the notification of the permit applied for.</p> <ul style="list-style-type: none"> • Appeal to the tax court
Kurztext	<ul style="list-style-type: none"> • Tobacco tax permit issuance • Tax authorities check reliability before issuing a permit • Permit authorizes the respective handling of untaxed tobacco products, e.g: Production, storage, delivery, processing or processing • Requirements: Tax reliability where required: Proper commercial accounting Preparation of timely annual financial statements Provision of a security • Written application required, possible online or by post • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1650

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	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1651 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1684 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2728 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2745 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2736 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2740 https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2741
Ursprungsportal	Tabaksteuer - Erlaubnis Erteilung, Tabaksteuer - Erlaubnis Erteilung