

99102117001002

Alkoholsteuer - Erlaubnis Erteilung für Abfindungsbrenner

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/102809718/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102117001002
Leistungsbezeichnung I	Alkoholsteuer - Erlaubnis Erteilung für Abfindungsbrenner
Leistungsbezeichnung II	Permission to operate a severance distillery obtained
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

Modul	Sachverhalt
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
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/__9.html https://www.gesetze-im-internet.de/alkstg/__10.html https://www.gesetze-im-internet.de/alkstv/__19.html
Teaser	If you want to operate a so-called severance distillery, you need a permit to do so.
Volltext	As a rule, alcohol may only be produced in Germany in distilleries that are sealed by customs (capping distilleries). An exception to this principle are severance distilleries. These distilleries are not sealed and the alcohol tax is estimated at a flat rate according to the type and quantity of raw materials processed. The permit entitles you to operate such a distillery. In your severance distillery, you may produce up to 300 liters of pure alcohol (annual quota) per calendar year. Before granting a permit, the tax authorities generally check whether certain requirements are met with regard to your tax reliability, your bookkeeping, and your business facilities. You must also prove that you have an economic need, for example, because you grow a lot of fruit as an agricultural business. The permit is tied to your person and may be temporary. Independently of the operating permit, you must also have each individual burning process approved and submit a so-called severance declaration. The information in the severance declaration is used to determine the lump-sum amount of alcohol you obtain for each distilling operation. Your annual quota will be debited accordingly. If you do not own your own bottling plant, you can

Modul

Sachverhalt

process your self-produced raw materials fruit (including fruit must and fruit pomace), berries, wine (including wine yeast and wine pomace), roots, Jerusalem artichokes or the respective residues thereof into alcohol as a so-called substance owner in a bottling plant approved by the customs administration or have them processed by the owner of the respective bottling plant (substance owner distilling).

You do not need a formal permit to act as a substance owner. However, you must also register each individual distillation process with the main customs office. To do this, you submit a "substance owner's severance declaration". The declaration also serves as a tax return for the alcohol tax. As a substance owner, you have a quota of up to 50 liters of pure alcohol per calendar year.

Erforderliche Unterlagen

For the "Permit for the operation of a Severance Distillery" additionally 2-fold in each case:

- Site plans of the premises of the cask distillery with indication of the addresses as well as with the functions of the rooms, areas and facilities, in particular
 - floor plan and elevation of the distillation room
 - List of the agricultural areas cultivated by the enterprise with indication of the location book number, size and kind of the use
 - current assessment or contribution notice from the agricultural old-age insurance fund or the agricultural employers' liability insurance association and written lease agreements or land register excerpts
 - Drawing and description of the burning equipment and all components used
 - List of premises and equipment (Forms 1204, 1205)

In individual cases, your main customs office may request additional documents or waive certain requirements.

Voraussetzungen

For permission to operate a severance distillery:

Modul

Sachverhalt

- You are fiscally responsible.
- To the extent you are required to do so, you keep proper records and prepare timely financial statements.
- You have an economic need. Typically, you must have a farm that is economically self-sufficient and has at least 3 acres, or at least 1.5 acres if you grow grapes or fruit intensively.
- The firing room must be such that opportunities for tampering are eliminated to the greatest extent possible.
- They use only permitted equipment.
- The distillery is economically independent.
- If there is evidence that the tax is at risk, you may be required to provide security.

Kosten

For permission

Verfahrensablauf

You must apply for permission to operate a cask distillery in writing:

- Download the form "Application for Permission to Operate a Severance Distillery with Declaration of Operations" (Form 1248) from the Customs Administration website.
- Complete the form in full, assemble any required documents or other forms, and mail them to your main customs office.
- The main customs office will review your application. Whether the information provided in the application corresponds to the actual operating conditions, the main customs office usually checks on site before issuing the permit.
- You will receive notification with the permit or a refusal.

Apply for a permit online:

- You may also complete and submit the form and to apply for a permit to operate a Severance Distillery and other forms, if applicable, online.
- Access the online application on the Customs Administration's Citizen and Business Customer Portal

Modul	Sachverhalt
	on the Internet. This will guide you step-by-step through the required information, which you can enter electronically. • Upload the required documents as a file and submit the application. • The main customs office will check your details and documents. • You will receive notification with permission or a refusal.
Bearbeitungsdauer	The processing time depends on the specific circumstances of each individual case, in particular on the result of the examination of the actual operating conditions. Since the time spans vary greatly here, no uniform processing time can be specified.
Frist	You must submit your application for a permit to operate a Severance Distillery in a timely manner prior to the initial startup of your Severance Distillery.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Abfindungsbrennen/abfindungsbrennen_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Abfindungsbrennen/Rechte-und-Pflichten-des-Abfindungsbrenners/rechte-und-pflichten-des-abfindungsbrenners.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Abfindungsbrennen/Erlaubnisverfahren/erlaubnisverfahren_node.html https://www.zoll.de/DE/Privatpersonen/Verbrauchssteuern-im-Haushalt/Brauen-Brennen-Roesten/Alkoholerzeugnisse/Alkoholerzeugung-durch-Stoffbesitzer/alkoholerzeugung.html
Hinweise	
Rechtsbehelf	• Appeal. Detailed information on how to file an appeal can be found in your notice of the requested permit. • Action before the fiscal court
Kurztext	• Alcohol tax permit issuance for cask distillery • Compulsory distillery: not sealed and simplified taxation • Permit entitles to operate a distillery (not closed for customs purposes)

Modul	Sachverhalt
	• Before the permit is issued, it must be checked for tax reliability, operating equipment and economic needs. • In order to process raw materials or have them processed as the owner of the material, no permit is required, but registration of each individual distillation process is required by means of a "severance declaration" • Tax authorities check tax reliability, among other things, before granting permission • written application required • responsible: local main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure: no Written form required: yes Personal appearance required: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1248 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1204 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1205
Ursprungsportal	Alkoholsteuer - Erlaubnis Erteilung für Abfindungsbrenner, Alkoholsteuer - Erlaubnis Erteilung für Abfindungsbrenner