

99102117001004

Alkoholsteuer - Erlaubnis Erteilung für Beauftragte eines Versandhändlers

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/102809720/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102117001004
Leistungsbezeichnung I	Alkoholsteuer - Erlaubnis Erteilung für Beauftragte eines Versandhändlers
Leistungsbezeichnung II	Apply for permission to act as a tax representative of a mail order company for alcohol products
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die

Modul	Sachverhalt
	allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.07.2024
Fachlich freigegeben durch	General Customs Directorate (GZD)
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkstg/_25.html https://www.gesetze-im-internet.de/alkstv/_50.html
Teaser	Mail order companies from another EU country can deliver taxed alcohol products to Germany. If you wish to act as a tax representative for this person or company, you will need a permit.
Volltext	You can work in Germany as a tax representative of a mail order company that is not based in Germany. A mail order company is anyone who supplies taxed alcohol products from the EU member state in which this person is based to private individuals in another EU member state. Mail order companies based in another EU Member State who wish to supply alcohol products to Germany can appoint a person resident in the tax territory as a tax representative before the first delivery takes place. As the tax representative of the mail order company, you must apply in writing for a permit from the main customs office responsible for you locally. In doing so, you must provide a security for the alcohol tax expected to be incurred.
Erforderliche Unterlagen	• Main application "Application for a permit as a tax representative of a mail order company or notification of a change to a permit" • "Annex to the application for a permit as a tax representative of a mail-order company list of goods"

Modul

Sachverhalt

(integrated into the main application)

- for unregistered companies, a current copy of the business registration
- for civil law companies, a current copy of the articles of association
- Detailed information on the documents required in each case can be found in the forms. In individual cases, your main customs office may request further documents or waive certain requirements.

Voraussetzungen

- You are fiscally reliable.
- Insofar as you are obliged to do so, you
 - keep proper accounts and
 - prepare annual financial statements in good time.
- You must provide security for the alcohol tax that is likely to be incurred.
- You can find detailed information on the respective requirements for a permit on the website of the customs administration.

Kosten

There are no costs for issuing the permit. The main customs office determines the security deposit for the alcohol tax expected to be due on an individual basis.

Verfahrensablauf

You can apply for a permit as a tax representative of a mail order company online or in writing.

If you want to apply for the permit online:

- Go to the "Customs Portal" page. To use the service, you need to register once at www.zoll-portal.de.
- A login is required to access the service in the customs portal. You can use:
 - ELSTER
 - identity card
 - BundID
- For companies: one-off registration of a business customer account or user account for assignment to an existing business customer account at www.zoll-portal.de.
- Login with "ELSTER"
- "ELSTER" is available to companies on the customs portal; this requires a user account at www.elster.de; companies must have created this on the basis of their tax number.

Modul
Sachverhalt

- You can select "ELSTER" when you register, but you can also add it later in the customs portal.
- After successful registration, log in and select the service "Taxes on luxury foodstuffs - permits".
- Select form 2753 "Application for a permit as a tax representative of a mail order company or notification of a change to a permit".
- Complete the form online and send it off.
- The main customs office will check your application. You can call up the decision digitally in the customs portal.

If you want to apply for the permit in writing:

- Download the required forms from the customs administration website.
- Complete the forms in full, compile all the required documents and send them by post to your main customs office.
- The main customs office will check your application.
- You will receive a notice of approval or rejection.

Bearbeitungsdauer

The processing time depends on the specific circumstances of each individual case. It is not possible to give a standard processing time.

Frist

You must apply for a permit in good time before you start working as a tax representative for a mail order company. The mail order company must appoint you as a tax representative before the first delivery.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html
<https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Steuerrechtlich-freier-Verkehr/Warenverkehr-mit-anderen-Mitgliedstaaten/Versandhandel/versandhandel.html>

Hinweise

There are no indications or special features.

Rechtsbehelf

- Objection

Modul	Sachverhalt
	• Detailed information on how to lodge an objection can be found in your notification of the permit applied for. • Appeal to the tax court
Kurztext	• Alcohol tax - Permit for authorized representatives of a mail order company • concerns mail order business between EU Member States • Alcohol in free circulation for tax purposes in other EU Member States • mail order companies wishing to supply alcohol products from another EU Member State to Germany may appoint a person resident in the tax territory as a tax representative • Appointment must take place before the first delivery • Tax representative must apply for a permit before starting the activity • Application must be submitted online or in writing • a security must be provided for the alcohol tax expected to be incurred • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Alkoholsteuer - Erlaubnis Erteilung für Beauftragte eines Versandhändlers, Alkoholsteuer - Erlaubnis Erteilung für Beauftragte eines Versandhändlers