99102117001001

Alkoholsteuer - Erlaubnis Erteilung für Steuerlagerinhaber, registrierter Versender und registrierter Empfänger

Heruntergeladen am 26.06.2025
https://fimportal.de/xzufi-services/102809717/B100019

Modul	Sachverhalt
Leistungsschlüssel	99102117001001
Leistungsbezeichnung I	Alkoholsteuer - Erlaubnis Erteilung für Steuerlagerinhaber, registrierter Versender und registrierter Empfänger
Leistungsbezeichnung II	Apply for a permit to handle alcohol 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	

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Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Verbrauchsteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	16.09.2024
Fachlich freigegen durch	General Customs Directorate (GZD)
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkstg/__4.html https://www.gesetze-im-internet.de/alkstg/__5.html https://www.gesetze-im-internet.de/alkstg/__6.html https://www.gesetze-im-internet.de/alkstg/__7.html https://www.gesetze-im-internet.de/alkstv/__4.html https://www.gesetze-im-internet.de/alkstv/__16.html
Teaser	If you produce, handle, process, store, receive or dispatch alcohol products that have not yet been taxed, you require a permit.
Volltext	The permit entitles you to deal with non-taxed alcohol products under certain conditions, for example as a manufacturer or supplier. Before issuing a license, the tax authorities generally check whether certain requirements are met, for example with regard to • tax reliability, • bookkeeping and • the technical equipment in your company. The check may relate to you personally, for example as managing director, or to other persons in your company who are relevant to the handling of and compliance with tax matters. You require the permit if you belong to the following groups, among others: • "Tax warehouse owner": you operate a tax

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	warehouse for untaxed alcohol products. A tax warehouse is a location approved by the main customs office where alcohol products may be produced, processed, treated, stored, received or dispatched under duty suspension. • "Registered consignee": You receive alcohol products from abroad for which the alcohol tax is suspended. You can apply for the permit for individual cases or as a permanent permit. • "registered consignors": You send goods to other countries in the European Union for which the alcohol tax is suspended.
Erforderliche Unterlagen	For the "Permit as tax warehouse keeper" additionally 2 copies each: • Operating declaration for a tax warehouse for alcohol products (form 1241) • for sealed distilleries additionally: list of premises and operating facilities or facilities for alcohol production and purification (form 1204) • Site plans of the premises of the tax warehouse applied for with explanations For the "permanent permit as registered consignee" additionally 2 copies each: • List of goods (Form 2746) • Site plan of the business with the requested place of receipt on the business with details of the address • Account of the receipt and whereabouts of the goods • If applicable, documents to prove that you are allowed to apply reduced tax rates For the "Permit as registered consignor" additionally in duplicate: • List of goods (form 2737) • a list of the places of import • a description of the accounting of the shipment and whereabouts of the alcohol products 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

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	documents or waive certain requirements.
Voraussetzungen	• You are reliable for tax purposes. • If you are obliged to do so, you will keep proper accounts and prepare annual financial statements on time. • You have the necessary technical equipment at your disposal. • If necessary, you must provide a security, if you receive or dispatch goods for which the alcohol 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 administration website.
Kosten	There are no costs for the application. However, a security deposit may be required.
Verfahrensablauf	All permits must be applied for in advance at the responsible main customs office online 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. You must also be logged in to "ELSTER". • You select the service "Taxes on luxury foodstuffs - permits". • The following forms are available there: Form 1240: "Application for a permit as a tax warehouse keeper for alcohol products or alcopops" (), "Application - registered consignee, permanent permit" (Form 2745), Form 2736: Application for a registered shipper's permit for alcohol products (alcohol/alcohol-containing goods), Form 2728: "Application - registered consignee in individual cases" (Form 2728). • 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 (approval or rejection) for the submitted form digitally in the customs portal. Application by post:

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	• Download the appropriate form for the main application from the customs administration website: "Application for a tax warehousekeeper's permit for alcohol products or alcopops" (form 1240), "Application - registered consignee, permanent permit" (form 2745), "Application - registered consignee in individual cases" (Form 2728). • Complete the forms in full, compile the required documents and send them to your local main customs office. • The main customs office will check your application. You will receive notification of approval or rejection.
Bearbeitungsdauer	1 - 2 Woche(n) 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 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	• Appeal Detailed information on how to lodge an objection can be found in the respective decision • Appeal to the tax court
Kurztext	• Alcohol tax permit issuance for tax warehouse owners, registered consignors and registered consignees • Tax authorities check tax reliability before issuing a

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	permit • Permit authorizes the respective handling of untaxed alcohol products, e.g: Production, storage, delivery • Prerequisites: Fiscal reliability as far as obligated: 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=1240 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2745 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2728 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2736 https://www.formulare-bfinv.de/
Ursprungsportal	Alkoholsteuer - Erlaubnis Erteilung für Steuerlagerinhaber, registrierter Versender und registrierter Empfänger, Alkoholsteuer - Erlaubnis Erteilung für Steuerlagerinhaber, registrierter Versender und registrierter Empfänger