

99102117001003

Alkoholsteuer - Erlaubnis Erteilung zur steuerfreien Verwendung

Heruntergeladen am 27.06.2025

<https://fimportal.de/xzufi-services/102809719/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102117001003
Leistungsbezeichnung I	Alkoholsteuer - Erlaubnis Erteilung zur steuerfreien Verwendung
Leistungsbezeichnung II	Apply for permission to use alcohol tax-free
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

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	19.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkstg/_27.html https://www.gesetze-im-internet.de/alkstg/_28.html https://www.gesetze-im-internet.de/alkstv/_58.html
Teaser	If you want to use alcohol tax-free, you need a permit to do so.
Volltext	If you use alcohol commercially and it is not used for drinking or enjoyment purposes, you can do so tax-free in many cases. As a rule, you need a permit for this. With the permit, you can obtain alcohol untaxed from a German tax warehouse. A tax warehouse is a place approved by the main customs office where alcohol or alcohol products may be produced, processed, stored, received or dispatched. Before granting a permit, the customs administration generally checks whether certain requirements are met with regard to your tax reliability. In some cases, the alcohol must be denatured in order to be used tax-free. Denaturing involves adding certain substances to alcohol to make it no longer drinkable or edible. You can use alcohol products tax-free on application for the following purposes: • for the manufacture of medicinal products, if you are allowed to do so under the legislation on medicinal products • undenatured for the manufacture of vinegar • denatured for the manufacture of goods which are neither medicinal products nor foodstuffs • denatured for heating, cleaning or other purposes not involving the manufacture of goods • Undenatured for the manufacture of food flavourings for flavouring beverages containing not more than 1,2

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	% by volume of alcohol or other foodstuffs, except alcohol and other spirituous beverages • Udenatured for the manufacture of pralines of an alcoholic strength by volume not exceeding 8,5 litres per 100 kilograms • udenatured for the manufacture of other foodstuffs of an alcoholic strength by volume not exceeding 5 litres of alcohol per 100 kilograms, but not for spirits and other spirituous beverages. The permit lists certain obligations that you must observe. If you do not comply with these, you will be subject to restrictions that may lead to the revocation of the permit.
Erforderliche Unterlagen	2-fold in each case: • Declaration of operation concerning the exact purpose and manner of use (Form 2741 "Declaration of operation - Annex to Form 2740"). • Plan of the establishment showing the requested places of storage and use of the alcohol products, including addresses • for companies and other institutions: Current extract from the register of companies, partnerships, cooperatives or associations, or copy of business registration, or copy of the shareholders' agreement • in the case of manufacturers of medicinal products: a copy of the authorisation to manufacture medicinal products under pharmaceutical law • for pharmacies: copy of the operating licence In individual cases, your main customs office may request further documents or waive certain requirements.
Voraussetzungen	• you are fiscally responsible. • Your forecast annual requirement of udenatured alcohol products must be at least 25 litres of pure alcohol.
Kosten	There is no cost for the permit.
Verfahrensablauf	You must apply for permission in writing: • Download the form "Application - tax-exempt use"

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	(Form 2740) with the "Declaration of operation" (Form 2741) via the website of the Customs Administration. • Complete the form in full, compile the required documents and send them by post to your main customs office. • The main customs office will examine your application. • You will receive a decision granting or refusing permission. • You can now use the permit requested in the application (Form 2740) and issued by the main customs office as proof of entitlement.
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. Since the time spans here vary greatly, no uniform processing time can be given.
Frist	Your permit may be limited to a period noted on it.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuerverguenstigung/Steuerbefreiung/Steuerfreie-Verwendung-Alkohol-Tabakwaren/steuerfreie-verwendung-alkohol-tabakwaren_node.html
Hinweise	
Rechtsbehelf	- Appeal. Detailed information on how to lodge an appeal can be found in your tax assessment notice. - Action before the tax court
Kurztext	• Alcohol tax Permission for tax-free use • Authorisation for the tax-free commercial use of alcohol for certain purposes, e.g. production of pharmaceuticals or food flavourings. • Customs administration checks tax reliability before granting permission • written application required • responsible: local main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure: no Written form

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	required: yes Personal appearance required: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2740 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2741
Ursprungsportal	Alkoholsteuer - Erlaubnis Erteilung zur steuerfreien Verwendung, Alkoholsteuer - Erlaubnis Erteilung zur steuerfreien Verwendung