

99102113001000

Biersteuer - Erlaubnis Erteilung

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/102684951/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102113001000
Leistungsbezeichnung I	Biersteuer - Erlaubnis Erteilung
Leistungsbezeichnung II	Apply for a permit to handle beer 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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	24.10.2024
Fachlich freigegeben durch	General Customs Directorate (GZD)
Handlungsgrundlage	https://www.gesetze-im-internet.de/bierstg_2009/_5.html https://www.gesetze-im-internet.de/bierstg_2009/_6.html https://www.gesetze-im-internet.de/bierstg_2009/_7.html https://www.gesetze-im-internet.de/bierstg_2009/_20.html https://www.gesetze-im-internet.de/bierstg_2009/_20a.html https://www.gesetze-im-internet.de/bierstg_2009/_20b.html https://www.gesetze-im-internet.de/bierstg_2009/_21.html https://www.gesetze-im-internet.de/bierstg_2009/_23a.html https://www.gesetze-im-internet.de/bierstv_2010/_4.html https://www.gesetze-im-internet.de/bierstv_2010/_5.html https://www.gesetze-im-internet.de/bierstv_2010/_6.html https://www.gesetze-im-internet.de/bierstv_2010/_7.html https://www.gesetze-im-internet.de/bierstv_2010/_8.html https://www.gesetze-im-internet.de/bierstv_2010/_9.html https://www.gesetze-im-internet.de/bierstv_2010/_11.html https://www.gesetze-im-internet.de/bierstv_2010/_13.html https://www.gesetze-im-internet.de/bierstv_2010/_14.html https://www.gesetze-im-internet.de/bierstv_2010/_35.html https://www.gesetze-im-internet.de/bierstv_2010/_35a.html https://www.gesetze-im-internet.de/bierstv_2010/_37.html

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	<p>html https://www.gesetze-im-internet.de/bierstv_2010/__39.html</p>
Teaser	<p>If you handle taxed or untaxed beer products for commercial purposes, you require a permit to do so. This includes manufacturing, processing, storing, shipping or receiving.</p>
Volltext	<p>Before issuing a permit, the local competent main customs office checks whether certain requirements are met, for example with regard to</p> <ul style="list-style-type: none"> • tax reliability, • bookkeeping and • the physical and technical facilities of your business. <p>The check may relate to you personally - for example as managing director or other persons in your business who are relevant for tax purposes.</p> <p>Depending on the constellation, you may require one of the following permits:</p> <ul style="list-style-type: none"> • For a tax warehouse: You operate a tax warehouse for untaxed beer. A tax warehouse is a location approved by the main customs office where beer may be produced, processed, treated, stored, received or dispatched. <ul style="list-style-type: none"> • as a "registered consignee", one-off or as a permanent permit: you receive beer from abroad for which the beer tax is suspended. • as a "registered consignor": you send beer and beer products from the place of import for which beer tax is suspended. • as a "certified consignee", one-off or as a permanent permit: you receive beer that has already been taxed in another member state. • as a "certified consignor": you send beer to another member state that has been taxed in the German tax territory. • as a "mail order company" based in another Member State with a registered office in another

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Member State: you wish to supply beer that has been taxed in another Member State to a private individual in the German tax territory.

- as a "tax representative of a mail order company" based in another Member State: you are established in the tax territory and have been appointed as a tax representative by a mail order company based in another Member State and have been commissioned to handle the mail order trade in beer in the German tax territory.

- for tax-free use: You use beer tax-free for commercial purposes.

Erforderliche Unterlagen

As a rule, you will need the following documents in duplicate for the relevant type of permit:

- for registered companies: a current excerpt from the commercial or cooperative register
- for unregistered companies: a current copy of the business registration
- for civil law companies: a current copy of the articles of association, if available

In addition, you will need the following documents for your respective type of permit in duplicate:

For the permit as a "tax warehouse keeper":

- Form 2000: Application for a new permit as a tax warehouse keeper for beer or notification of a change to a permit
- Form 2001: Operating declaration for a tax warehouse
- Site plans of the premises of the tax warehouse applied for, indicating the addresses and the functions of the rooms, areas and facilities

For the "registered consignee" permit:

- Form 2745: Application for a registered consignee permit (permanent permit) for beer

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- Form 2746: List of goods for "registered consignees"
- Site plan of the establishment with the requested place of receipt on the premises and the address
- Account of the receipt and whereabouts of the goods
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For authorization as a "registered consignee" in individual cases:

- Form 2728: Application for a permit as a "registered consignee" in individual cases
- Presentation of the accounting of the receipt and whereabouts of the goods, if necessary documents to prove that you are allowed to apply reduced tax rates.

For authorization as a "registered consignor":

- Form 2736: "Application for a "registered consignor" permit or notification of a change"
- Form 2737: List of goods for "registered consignors"
- List of the places of importation upon receipt of excise goods from third countries or third territories
- Presentation of the accounts of the dispatch and whereabouts of the excise goods

For authorization as a "certified consignee":

- Form 2758: "Application for a permit or notification of a tax warehousekeeper/"registered consignee"
- Form 2759: List of goods - "certified consignee" (excluding energy products)
- Site plans with the requested receiving locations and addresses
- Presentation of the accounting of the receipt and whereabouts of the goods

For the "certified consignor" permit:

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- Form 2742: "Application for a permit or notification of a tax warehouse keeper/"registered consignor"
- Form 2743: List of goods - "certified consignor" (without energy products)
- List of the places of dispatch applied for in each case with details of the addresses
- Presentation of the accounts for the dispatch and whereabouts of excisable goods in free circulation under tax law

For authorization as a "mail order company" based in another Member State:

- Form 2761: "Application for a permit as a mail order company or notification of a change to a permit"
- Form 2762: "Annex to the application for a permit as a mail order company - list of goods"

For a permit as a "tax representative of a mail order company":

- Form 2753: "Application for a permit as a tax representative of a mail order company or notification of amendment of a permit with list of goods"
- Form 2754: List of goods for representatives of a mail order company.
- Form 2752: "Notification by the mail order company of the appointment of a tax representative for the handling of mail order trade in excisable goods from the duty-free/tax-free circulation of other Member States to private individuals"

For the authorization as "user":

- Form 2740: "Application for a permit for duty-free use or notification of a change to a permit"
- Form 2741: Business declaration
- Site plans showing the requested storage and use

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locations of the goods, including addresses

- Description of the bookkeeping, e.g. details of the bookkeeping system
- if no official use book is to be kept, description of the operational records of the use processes

Voraussetzungen

As a rule, you can only obtain a permit to handle untaxed beer products if you run a business

You must be fiscally reliable for all permits. You must also meet the following requirements:

For the permit as a "tax warehouse keeper":

- insofar as you are obliged to do so under the German Commercial Code or Fiscal Code:
 - You keep proper commercial accounts.
 - You prepare annual financial statements in good time.
 - You deposit a security under certain circumstances.
- If the tax warehouse is to be used exclusively for storage:
 - The annual stock turnover is expected to be more than 5,000 hectoliters.
 - The storage period is more than 1.5 months on an annual average.

For the "registered consignee" permit for more than occasional receipt:

- insofar as you are obligated under the German Commercial Code or Fiscal Code and are not a public law institution:
 - You keep proper commercial accounts.
 - You prepare annual financial statements in good time.
 - If you are authorized to receive goods under duty suspension: you provide a security in the amount of the tax incurred during one month.

For authorization as a "registered consignee for single

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receipt":

- You provide a security depending on the amount of tax incurred.

For the "registered consignor" permit:

- Insofar as you are obliged under the German Commercial Code or Fiscal Code and are not a public law institution:
 - You keep proper commercial accounts.
 - You prepare annual financial statements in good time.
- For transportation to or via other member states: you provide a security that depends on the amount of tax incurred.

For authorization as a "certified consignee" for non-occasional receipt:

- Insofar as you are obliged under the German Commercial Code or Fiscal Code:
 - You keep proper commercial accounts.
 - You prepare annual financial statements in good time.
- You provide a security

For authorization as a "certified recipient" for receipt in individual cases:

- You provide a security depending on the amount of tax incurred.

For the "certified consignor" permit:

- Insofar as you are obliged under the German Commercial Code or Fiscal Code:

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- You keep proper commercial accounts.
- You prepare annual financial statements in good time.

For the permit as a "tax representative of a mail order company":

- insofar as you are obliged under the German Commercial Code or Tax Code:
 - You keep proper commercial accounts.
 - You prepare annual financial statements in good time.
 - You provide a security that is dependent on the amount of tax incurred.

For permission for tax-free use:

- The anticipated annual requirement is over 75 hectoliters of beer.
- In the following cases, you require a permit as a tax warehouse keeper or registered consignee:
 - You receive goods from a tax warehouse in another EU member state or
 - from the place of importation in another member state under duty suspension.

Kosten

There are no costs. You may have to deposit a security, which depends on the amount of tax incurred.

Verfahrensablauf

You must 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, a one-off registration in the customs portal is required.
- Identification with "ELSTER" is required to access the service in the customs portal. You can find more information under "Online service".
- You select the service "Taxes on luxury foodstuffs -

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permits".The following forms are available there:

- Tax warehouse keeper:
 - Form 2000: - "Application for the issue of a new permit as a tax warehouse keeper for beer or notification of a change to a permit"
 - Form 2001 - Operating declaration for a tax warehouse for beer
- "registered consignor":
 - Form 2736 - "Application for a registered consignor permit or notification of change"
 - Form 2737 - List of goods - registered consignor
- "User":
 - Form 2740: - "Application for Exempt Use Permit or Notification of Change of Permit"
 - Form 2741: - "Annex to the application for the issue or amendment of a permit for tax-free use (operating declaration)"
- "registered recipient" (permanent permit):
 - Form 2745: - "Application for a registered consignee permit (permanent permit) for beer"
 - Form 2746 - List of goods for registered consignees
- "registered consignee" in individual cases:
 - Form 2728: - "Application for a registered consignee permit in individual cases"
- "certified consignee"
 - Form 2758: - "Certified consignee - Application for a permit or notification of a tax warehouse keeper/registered consignee"
 - Form 2759 - List of goods for certified consignees
- "certified consignor":
 - Form 2742: - "Certified consignor - Application for a permit or notification of a tax warehousekeeper/registered consignor"
 - Form 2743: List of goods - "certified consignor"
- "Mail order company":
 - Form 2761: Application for a Mail Order Permit or Notification of Change of Permit"
 - Form 2762: Attachment to the application for a permit as a mail order company - "List of goods"
- Tax representative of a mail order company:
 - Form 2752: Notification by the mail order company of the appointment of a tax representative for the handling of mail order trade in excise goods from the free circulation of other Member States to

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private individuals

- Form 2753: Application for a permit as a tax representative of a mail order company or notification of amendment of a permit with list of goods
- Form 2754: List of goods for agents of a mail order company
- Complete the selected form in full.
- You submit the required documents electronically.
- The main customs office checks your application.
- You can call up the decision (approval or rejection) for the submitted form digitally in the customs portal.

Application by post:

- You download the appropriate form for you from the customs administration website as.
 - "Tax warehouse holder":
 - Form 2000: "Application for a new permit as a tax warehouse keeper for beer or notification of a change to a permit"
 - Form 2001: Operating declaration for a tax warehouse for beer
 - "registered consignor":
 - Form 2736: "Application for a registered consignor permit or notification of change"
 - Form 2737: List of goods - registered consignor
 - "User":
 - Form 2740: "Application for Exempt Use Permit or Notification of Change of Permit"
 - Form 2741: Annex to the application for the issue or amendment of a tax-free use permit (operating declaration)"
 - "registered recipient" (permanent permit):
 - Form 2745: "Application for a registered consignee permit (permanent permit) for beer"
 - Form 2746: List of goods for registered consignees
 - "registered consignee" in individual cases:
 - Form 2728: Application for a registered consignee permit in individual cases
 - "certified consignee"
 - Form 2758: "Certified consignee - Application for a permit or notification of a tax warehouse keeper/registered consignee"

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- Form 2759: List of goods for certified consignees
- "Certified consignor":
 - Form 2742: "Certified consignor - Application for a permit or notification of a tax warehousekeeper/registered consignor"
 - Form 2743: List of goods - certified consignor
- "Mail order company":
 - Form 2761: Application for a Mail Order Permit or Notification of Change of Permit
 - Form 2762: Annex to the application for a permit as a mail order company - list of goods
- "Tax representative of a mail order company":
 - Form 2752: Notification by the mail order company of the appointment of a tax representative for the handling of mail order trade in excise goods from the duty-free/tax-free circulation of other Member States to private individuals
 - Form 2753: Application for a permit as a tax representative of a mail order company or notification of change of a permit with list of goods
 - Form 2754: List of goods for representatives of a mail order company
- Complete the relevant form in full and attach any additional documents. Each form contains instructions for completion and, if applicable, further information on the procedure applied for.
- You send everything by post to your local main customs office. The main customs office will check your application.
- You will receive a decision by post in the form of a permit or a rejection.

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. 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 your tax warehouse is put into operation for the first time or before you start working as a "registered consignor" or "tax representative of a consignor".

weiterführende

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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/Steuerlagerinhaber/steuerlagerinhaber_node.html
<https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Auskunfts-Melde-Vorlagepflichten/Registrierter-Versender/registrierter-versender.html>
https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Auskunfts-Melde-Vorlagepflichten/Verwender/verwender_node.html
https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Auskunfts-Melde-Vorlagepflichten/Registrierter-Empfänger/registrierter-empfaenger_node.html
<https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuerrechtlich-freier-Verkehr/Warenverkehr-mit-anderen-Mitgliedstaaten/Versandhandel/versandhandel.html?nn=293562#doc293566bodyText5>
<https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuerrechtlich-freier-Verkehr/Warenverkehr-mit-anderen-Mitgliedstaaten/Lieferung-Empfang-gewerbliche-Zwecke/Zertifizierter-Empfänger/zertifizierter-empfaenger.html>
<https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuerrechtlich-freier-Verkehr/Warenverkehr-mit-anderen-Mitgliedstaaten/Lieferung-Empfang-gewerbliche-Zwecke/Zertifizierter-Versender/zertifizierter-versender.html>
<https://www.help.zoll-portal.de/DE/Hilfe/Allgemeines/allgemein.html>

Hinweise

There are no indications or special features.

Rechtsbehelf

- Objection
Detailed information on how to lodge an objection can be found in the relevant decision.
- Appeal to the tax court

Kurztext

- Beer tax - Permit issuance

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- A permit is required for the handling of untaxed beer products and taxed beer products in trade with other member states of the European Union (EU)
- Permits can be issued to traders upon written application
- basic requirement:
 - tax reliability
 - correct bookkeeping and
 - suitable premises and technical facilities
- different permits for different purposes:
 - Tax warehouse
 - user
 - registered consignor
 - registered consignee
 - certified consignee
 - certified consignor
 - mail order company
 - Tax representative of a mail order company
 - user
- Responsible: local competent main customs office

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Biersteuer - Erlaubnis Erteilung, Biersteuer - Erlaubnis Erteilung