

99102028111002

# Alkoholsteuer Erhebung für andere als Abfindungsalkohol

Heruntergeladen am 27.05.2025

<https://fimportal.de/xzufi-services/102690901/B100019>

| Modul                     | Sachverhalt  |
|---------------------------|--|
| Leistungsschlüssel        | 99102028111002   |
| Leistungsbezeichnung I    | Alkoholsteuer Erhebung für andere als Abfindungsalkohol  |
| Leistungsbezeichnung II   | Pay alcohol tax  |
| 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       | Erhebung (111)   |
| 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       | 30.11.2023   |
| Fachlich freigegeben durch    | Federal Ministry of Finance (BMF)  |
| Handlungsgrundlage            | <a href="https://www.gesetze-im-internet.de/alkstg/BJNR165100013.html">https://www.gesetze-im-internet.de/alkstg/BJNR165100013.html</a><br><a href="https://www.gesetze-im-internet.de/alkstg/BJNR165100013.html">https://www.gesetze-im-internet.de/alkstg/BJNR165100013.html</a><br><a href="https://www.gesetze-im-internet.de/alkstv/">https://www.gesetze-im-internet.de/alkstv/</a>  |
| Teaser                        | If you produce or import alcohol or goods containing alcohol, you must pay alcohol tax under certain conditions.   |
| Volltext                      | <p>Alcohol tax is an excise duty levied on alcohol and goods containing alcohol. These include, among others</p> <ul style="list-style-type: none"> <li>• Ethyl alcohol,</li> <li>• distillates and spirits, for example whisky or gin,</li> <li>• liqueurs or also</li> <li>• alcoholic goods, for example schnapps pralines with a high alcohol content or rock sugar in rum.</li> </ul> <p>In Germany, alcohol may generally only be produced in distilleries that are sealed by the customs authorities (sealed distilleries). To determine the tax to be paid, the amount of alcohol produced is measured.</p> <p>The tax is incurred as soon as the alcohol is released for consumption. As a rule, this takes place after production by means of a so-called alcohol withdrawal or - if the alcohol is stored in a tax warehouse after production under tax suspension - by removal from the tax warehouse. An alcohol tax warehouse is a location approved by the main customs office where alcohol products may be produced, processed, treated, stored, received or dispatched. In addition, the tax arises, among other things, when alcohol is imported into Germany from another country.</p> |

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The amount of tax is based on the quantity of alcohol contained in the alcohol product. The standard tax rate for 100 liters of pure alcohol is EUR 1,303.

In some cases, reduced tax rates are possible, for example in the case of so-called settlement distillation or for small independent distilleries that produce a maximum of 400 liters of pure alcohol per calendar year. Tax exemptions are possible, for example, for commercial use in the production of medicinal products or foodstuffs with a low alcohol content, provided that the relevant legal requirements are met.

## Erforderliche Unterlagen

If you produce alcohol in a distillery:

- The clearance officer will issue a tax assessment when the alcohol is collected.
- You do not need to submit any further documents.

If you remove alcohol from your tax warehouse or if alcohol is consumed in your tax warehouse or if you are a licensed person who purchases alcohol on more than an occasional basis:

- You submit a tax return with the following documents:
  - Monthly Alcohol Products Tax Return/Release (Form 1272)
  - Attachment to the monthly tax return/relief declaration for alcohol products (Form 1278). Form 1278 is contained in Form 1272.

If the alcohol tax arose in a different context:

- Tax declaration for alcohol products (alcohol and goods containing alcohol) in individual cases (Form 1276)

## Voraussetzungen

You must pay alcohol tax if the tax has been incurred and you are liable to pay the tax within the meaning of

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the law. This may be the case in various constellations, in particular if

- You own a tax warehouse with a sealed distillery where alcohol is produced,
- you own a tax warehouse from which the alcohol products were withdrawn or in which the alcohol products were consumed,
- you are a "registered consignee" and take the alcohol products into your business following their transportation under duty suspension, or
- you were involved in the production of alcohol products without the required permit.

## Kosten

Abgabe: Es fallen keine Kosten an in the event of late payment: late payment surcharges in accordance with Section 240 (1) of the Fiscal Code [https://www.gesetze-im-internet.de/ao\\_1977/\\_240.html](https://www.gesetze-im-internet.de/ao_1977/_240.html)

- none
- in the event of late payment: late payment surcharges pursuant to Section 240 (1) of the German Fiscal Code (Abgabenordnung)

## Verfahrensablauf

You can report the alcohol tax by post or online.

Report alcohol tax by post:

How you report the alcohol tax depends on how the tax is incurred:

- The total quantity of alcohol produced in a sealed distillery is officially determined and cleared as part of a so-called alcohol acceptance procedure. If you have the quantity of alcohol removed released for consumption, the clearance officer will issue a tax assessment notice.
- If you remove alcohol products from a tax warehouse by other means, consume them in the tax warehouse or, as a "registered consignee", take alcohol products into your business following their transportation under suspension of duty, you must calculate the tax yourself and submit a written tax declaration:
  - Download the required forms from the Customs

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Administration website or the Federal Tax Administration's Forms Management System (FMS).

- Complete the forms in full and send them by post to your main customs office.
- The main customs office will check your tax return.
- If discrepancies are discovered during the check, you will be given the opportunity to correct incorrect information or complete incomplete information by the due date of the taxes; if the claim is already due or if you do not correct the information, the main customs office will assess the taxes with a tax assessment notice and inform you of this.
- If the check does not lead to any objections, the tax amount due will normally be collected from your account by direct debit. In these cases, you do not need to take any further action.
- If the alcohol tax has arisen in connection with irregularities or a disregarded ban, you must also calculate this yourself and submit a written tax declaration:
  - Use the required form for this.
  - The other procedural steps are the same as for the monthly declaration.
  - If you import alcohol products from a third country, you submit the tax declaration as part of the customs declaration. To do this, you declare the excise duty details in the customs declaration ("Single Administrative Document"), if necessary also using a "Declaration of excise duty details".

Report alcohol tax online:

- To report alcohol tax online, you need a user account for the customs portal.
- Call up the online declaration on the customs portal. This will guide you step by step through the necessary information, which you can enter electronically.
- Upload the required documents as a file and send the tax declaration.
- The main customs office will check your details and documents.
- You will receive a notification of your tax declaration.

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The main customs office is responsible for the district in which you operate your business or, if you do not operate a business, the district in which you are resident. If your business is operated from a location outside Germany or if you do not have a place of residence in Germany, the main customs office in whose district you first appear for tax purposes is responsible.

**Bearbeitungsdauer**

1 Woche(n)  
 \- usually 1 week - Exception: If an official alcohol test is carried out, the tax assessment notice is issued directly.  
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**Frist**

Filing deadline Submission of the tax return: • for withdrawals from a tax warehouse: by the 10th day of the month following the month in which the tax arises  
 Payment of the tax: • for sealed distilleries: no later than 7 days after you have been notified of the tax assessment notice • in the case of withdrawal from a tax warehouse: by the 5th day of the 2nd month following the month in which the tax arises • if the tax arises because a prohibition was disregarded: immediately

**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/alkohol-tabakwaren-kaffee_node.html)  
<https://www.formulare-bfinv.de/>  
[https://www.zoll.de/SharedDocs/Boxen/DE/Fragen/0016\\_fragen\\_und\\_antworten\\_zum\\_einheitspapier.html](https://www.zoll.de/SharedDocs/Boxen/DE/Fragen/0016_fragen_und_antworten_zum_einheitspapier.html)

**Hinweise**
**Rechtsbehelf**

- Appeal
  - You can find detailed information on how to lodge an appeal in your tax assessment notice.
  - Appeal to the tax court

**Kurztext**

- Alcohol tax collection for other than settlement alcohol

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- Excise duty on alcohol and goods containing alcohol (alcohol products)
- Production of alcohol generally only permitted in "sealed distilleries" (customs-sealed part of a tax warehouse)
- In sealed distilleries, all of the alcohol is recorded in sealed containers or dial gauges. The total quantity of alcohol produced in a sealed distillery is officially recorded and cleared.
- Alcohol tax is levied when the alcohol is released for consumption, for example when it is removed from the tax warehouse, but also when it is imported from third countries or received for commercial purposes from another EU Member State.
- Alcohol tax must be declared and paid.
- Calculation: standard tax rate EUR 1,303 per 100 liters of pure alcohol
- Responsible: locally competent main customs office

## Ansprechpunkt

## Zuständige Stelle

## Formulare

## Ursprungsportal

Alkoholsteuer Erhebung für andere als Abfindungsalkohol, Alkoholsteuer Erhebung für andere als Abfindungsalkohol