

99102116001000

Authorisation of special denaturants Granting

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/102690905/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102116001000
Leistungsbezeichnung I	Authorisation of special denaturants Granting
Leistungsbezeichnung II	Apply for approval of special denaturants
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.08.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/alkstg/_27.html https://www.gesetze-im-internet.de/alkstv/_52.html https://www.gesetze-im-internet.de/alkstg/BJNR165100013.html https://www.gesetze-im-internet.de/alkstv/
Teaser	If you want to use denaturants other than the generally approved denaturants for the denaturing of alcohol products, you need an authorization.
Volltext	<p>Alcohol products can be used tax-free in a number of legally regulated cases if they have been denatured beforehand.</p> <p>During denaturing, certain denaturants are added to the alcohol products to make them unusable for drinking and consumption purposes.</p> <p>A distinction is made between</p> <ul style="list-style-type: none"> • "complete denaturation" and • "denaturing". <p>Alcohol tax law regulates the cases in which complete denaturing or denaturing occurs.</p> <p>Alcohol can be completely denatured with the following denaturants:</p> <ul style="list-style-type: none"> • per 100 liters of pure alcohol: <ul style="list-style-type: none"> • 1 liter of isopropyl alcohol (IPA) • 1 liter of methyl ethyl ketone (MEK) • 1 gram of denatonium benzoate

Modul

Sachverhalt

All other denaturants used in the denaturing process only lead to denaturation.

Certain approved denaturants must be used for (incomplete) denaturation. Different denaturants are permitted depending on the intended use of the alcohol used.

If the approved denaturants are unsuitable in individual cases, the competent main customs office can approve other denaturants on application. To do so, you must submit an informal application to the competent main customs office for the use of a special denaturant. You must justify why the generally approved agents are unsuitable for your purposes.

Denaturants that are generally approved in other EU member states are generally approved by the main customs offices as special denaturants. The denaturants generally approved in other member states are published on the website of the customs administration (www.zoll.de). The main customs office can request samples from you free of charge for testing purposes in order to process your application.

In the list below you will find the generally authorized denaturants for the different uses. All denaturants that are not included in the list are special denaturants for which you require an authorization from your main customs office.

List of generally approved denaturants (the quantities refer to 100 liters of pure alcohol):

1. For the manufacture of goods that are neither medicinal nor foodstuffs, as well as for heating or cleaning purposes or other purposes that do not serve the manufacture of goods:

- 1.0 liter of methyl ethyl ketone (MEK), consisting of 95 to 96 percent MEK by mass, 2.5 to 3 percent methyl isopropyl ketone by mass and 1.5 to 2 percent ethyl isoamyl ketone (5methyl-3-heptanone) by mass.
- 6.0 kilograms of shellac
- 2.0 liters of toluene
- 2.0 liters of cyclohexane

Modul
Sachverhalt

2. For the production of cosmetic products or products to improve odor:
 - 0.5 kilogram phthalic acid diethyl ester
 - 0.5 kilogram of thymol
 - 5.0 kilograms of isopropanol and 78.0 grams of tertiary butanol
 - 0.8 grams of denatonium benzoate and 78.0 grams of tertiary butanol
3. For the production of scientific preparations for teaching purposes, for chemical tests of all kinds, for the preparation of chemicals and reagents for your own laboratory requirements, for the production, storage and sterilization of medical suture material and for the production of sealing wax:
 - 1.0 liter petroleum ether
4. For the production of emulsions and similar preparations for photographic purposes, collotype and light printing processes and for the production of dressing materials with the exception of collodion:
 - 5.0 liters of ethyl ether
5. For the production of fuels:
 - 2.0 liters of fuel
6. For the production of ethyl tertiary butyl ether (ETBE):
 - 0.085 liters ETBE
7. For the production or dilution of printing inks:
 - 2 liters of ethyl acetate and 0.1 liter of isopropyl acetate or 0.1 liter of n-propanol

Erforderliche Unterlagen

- informal application
- Samples for testing purposes, if applicable
- further documents if necessary

Voraussetzungen

- You require denatured alcohol for the production of goods for whose commercial use a tax exemption is provided for under alcohol tax law. The generally approved denaturants are not suitable in your case.

Kosten

There are no costs.

Verfahrensablauf

You can apply for the permit online or in writing:

If you want to apply for the permit online:

- Go to the Customs Portal website.
- You must register the first time you use it.

Modul

Sachverhalt

- In order to access the service in the customs portal, identification with "ELSTER" is required. You can find more information under "Online services".
- Log in and click on "Other tax applications and notifications"
- Select the "Other applications and notifications" form.
- Complete the selected form in full.
- Describe the special denaturant and the application process in detail. Explain why the generally approved denaturants are unsuitable.
- Submit further documents electronically if required.
- The main customs office will check your application.
- In individual cases, your main customs office may request further documents or information or request free samples for testing purposes.
- You can call up the decision, i.e. the approval or rejection, digitally in the customs portal.

If you would like to submit the application in writing:

- Submit an informal application.
- Describe the special denaturant and the use process.
- Explain why the approved denaturants contained in the Alcohol Tax Ordinance are unsuitable.
- Send the application in writing or electronically to the main customs office in whose district you operate your business or, if you do not operate a business, in whose district you are resident.
- The main customs office will check your application.
- The main customs office may request further documents, information or free samples from you for examination purposes.
- You will receive your notification of approval or rejection by post.

Bearbeitungsdauer

The processing time is usually 1 to 4 weeks. The processing time depends on the specific circumstances of each individual case.

Frist

There is no deadline. However, as special denaturants may only be used with the approval of the main

Modul	Sachverhalt
	customs office responsible for you, please submit the application in good time before the planned first use.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuervergünstigung/Steuerbefreiung/Steuerfreie-Verwendung-Alkohol-Tabakwaren/Vergaellung/vergaellung_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuervergünstigung/Steuerbefreiung/Steuerfreie-Verwendung-Alkohol-Tabakwaren/Vergaellung/vergaellung_node.html
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal. You can find detailed information on how to lodge an objection in your tax assessment notice. • Appeal to the tax court
Kurztext	<ul style="list-style-type: none"> • Approval of special denaturants Issuance <ul style="list-style-type: none"> • Denaturant: substance that is added to alcohol products to make them unusable for drinking and consumption purposes • Distinction between <ul style="list-style-type: none"> • generally authorized denaturants and • special denaturants • Use of special denaturants only with approval • Approval must be applied for in each individual case • The application must justify why generally approved denaturants are unsuitable in the specific case • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: no • Online procedure: no • Written form required: yes • Personal appearance required: no
Ursprungsportal	Zulassung von Sondervergällungsmitteln Erteilung, Authorisation of special denaturants Granting