

99102131001000

Schaumweinsteuer, Zwischenerzeugnisse, Wein - Erlaubnis Erteilung

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/102735293/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102131001000
Leistungsbezeichnung I	Schaumweinsteuer, Zwischenerzeugnisse, Wein - Erlaubnis Erteilung
Leistungsbezeichnung II	Applying for permits to handle sparkling wine, intermediate products and wine
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die

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	allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.10.2024
Fachlich freigegeben durch	General Customs Directorate (GZD)
Handlungsgrundlage	https://www.gesetze-im-internet.de/schaumwzwstg_2009/_5.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_6.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_7.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_20.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_20a.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_20b.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_21.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_23a.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_29.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_32.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_4.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_5.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_7.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_8.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_12.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_13.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_14.html

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	<p>10/_34.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_34a.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_36.html https://www.gesetze-im-internet.de/schaumwzwstv_2010/_38a.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_29.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_32.html</p>
Teaser	<p>If you produce, handle, process, store, receive or dispatch sparkling wine or intermediate products that have not yet been taxed, you require a permit.</p>
Volltext	<p>Companies require a permit to handle untaxed or already taxed sparkling wine products or intermediate products for commercial purposes. Among other things, they need this for</p> <ul style="list-style-type: none"> • manufacture, • processing, • storing, • dispatching or • receiving. <p>As a company, you therefore need the permit, for example, if you transport sparkling wine from or to the countries of the European Union (EU).</p> <p>Wine is a special case:</p> <ul style="list-style-type: none"> • The German customs administration does not levy excise duties on wine. • You also do not need a permit to produce and store wine. • However, the customs administration controls the intra-Community commercial movement of wine, i.e. it assumes a tax supervisory function. • You therefore require a permit for the transportation of wine in commercial trade with other EU member states. <p>Before issuing a permit, the locally competent main</p>

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customs office generally checks whether certain requirements are met, for example with regard to

- fiscal reliability,
- the bookkeeping and
- the physical and technical facilities of your business.

The check may relate to you personally - for example as managing director - or to other tax-relevant persons in your business.

Depending on the constellation, you will need one of the following permits:

- for a tax warehouse: You operate a tax warehouse for untaxed goods. A tax warehouse is a location approved by the main customs office where sparkling wine, intermediate products or wine may be produced, processed, treated, stored, received or dispatched.
- as a "registered consignee": One-off or permanent authorization. You receive goods from abroad for which excise duty on sparkling wine, intermediate products and wine is suspended.
- as a "registered consignor": You dispatch goods from the place of importation for which excise duty on sparkling wine, intermediate products is suspended.
- as a "certified consignee": One-off or permanent authorization. You receive sparkling wine, intermediate products or wine that have been taxed in another member state.
- as a "certified consignor": You dispatch sparkling wine, intermediate products or wine to another Member State which have been taxed in the German tax territory.
- as a "mail order company" based in another Member State: You wish to supply sparkling wine, intermediate products or wine that have been taxed in another Member State to a private individual in the German tax territory
- as a "tax representative" of a "mail-order trader" established in another Member State: You are established in the tax territory and have been appointed as a "tax representative" by a "mail-order trader" established in another Member State and commissioned to handle the mail-order trade in

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sparkling wine, intermediate products or wine in the German tax territory.

- for tax-free use: You use sparkling wine, intermediate products or wine tax-free for commercial purposes.

Erforderliche Unterlagen

You will need the following documents in duplicate for the relevant type of permit:

- for registered companies:
- current excerpt from the commercial or cooperative register
- for unregistered companies:
- current copy of the business registration
- for companies under civil law 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 "tax warehouse keeper" permit:

- Form 2481: 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 for non-occasional receipt:

- Form 2746: List of goods for "registered consignees"
- Site plan of the business with the requested receiving location on the business, including the address
- Presentation of the accounts of the receipt and whereabouts of the goods

For the authorization as "registered consignee for single receipt":

- Presentation of the accounts of the receipt and whereabouts of the goods.

For the "registered consignor" permit:

- Form 2736: "Application for a registered consignor"

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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" for non-occasional receipt:

- Form 2759: List of goods - "certified consignee" (excluding energy products))
- Site plans with the respective places of receipt applied for and indication of the addresses
- Presentation of the accounting of the receipt and whereabouts of the goods

For authorization as a "certified consignor":

- Form 2742: "Certified consignor - 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 excise goods in free circulation under tax law

For authorization as a "mail order company" based in another member state:

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

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

- Form 2752: "Notification by mail order trader of the

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appointment of a tax representative for the handling of mail order trade in excise goods from the 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"

For the authorization as "user":

- Form 2740: "Application for a Permit for Exempt Use or Notification of Change of Permit"
- Form 2741: Declaration of establishment
- Site plans showing the requested storage and use locations of the goods with addresses
- Description of the bookkeeping, e.g. details of the bookkeeping system
- Presentation of the operational records of the usage processes, if no official usage book is to be kept

Voraussetzungen

- As a rule, you can only obtain a permit to handle untaxed sparkling wine or intermediate products if you run a business.

For the permit for a tax warehouse:

- if 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 provide security under certain circumstances
- If the tax warehouse is to be used exclusively for storage, you must the annual stock turnover is expected to exceed 100 hectoliters or the storage period must be more than 1.5 months on an annual average.

For permission as a "registered consignee" for more than occasional receipt:

- 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. If you are authorized to receive goods under duty

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suspension, you must provide a security

- As a rule, you must receive at least 5 shipments under duty suspension per calendar year and tax type in order to qualify for "non-occasional receipt". In the case of wine, fewer than 5 shipments are sufficient.

For authorization as a "registered consignor":

- Insofar as you are obliged under the German Commercial Code or Fiscal Code and are not an institution under public law: You keep proper commercial accounts. You prepare annual financial statements in good time. You provide a security

For authorization as a "certified recipient" 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 consignor":

- 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 "tax representative of a mail order company":

- 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 permission for tax-free use:

- The anticipated annual requirement must be over 5 hectoliters of sparkling wine or intermediate products.
- Do you want to goods from a tax warehouse in another EU member state or from the place of importation in another Member State under duty suspension,

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you require a permit as a "tax warehousekeeper" or "registered consignee".

Kosten

There are no costs. You may have to pay a security deposit, 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, 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: Tax warehouse: Form 2480: "Application for the issue of a new permit as a tax warehouse keeper for sparkling wine or intermediate products or notification of a change to a permit" Form 2481: "Operating declaration for a tax warehouse for beer" Form 2468: "Application for a new permit as a tax warehouse keeper for wine" "registered consignor": Form 2736: "Application for a Registered Shipper Permit or Notice of Change" and 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 granting or amendment of a permit for tax-free use (operating declaration)" "registered consignee" (permanent permit): Form 2745: "Application for a registered consignee permit (permanent permit) for beer" Form 2746: List of goods for "registered consignees", for more than occasional receipt "registered consignee" in individual cases: Form 2728: "Application for a registered consignee permit in individual cases" "certified consignee": Form 2758: "Certified Consignee - Application for Permit or Notification of Tax Warehouse Holder/Registered Consignee" Form 2759: List of goods - "certified consignee" (without energy products) "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" (excluding energy

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products)" "Mail order company": 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" "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"

- 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:

- You download the appropriate form from the customs administration website
- Tax warehouse: Form 2480: "Application for a new permit as a tax warehouse keeper for sparkling wine or intermediate products or notification of a change to a permit" Form 2481: "Operating declaration for a tax warehouse for beer" Form 2468: "Application for a new permit as a tax warehouse keeper for wine" "registered consignor": Form 2736: "Application for a Registered Shipper Permit or Notice of Change" and 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 consignee" (permanent permit): Form 2745: "Application for a registered consignee permit (permanent permit) for beer" "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" "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" (without energy products)" "Mail order company": Form 2761:

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"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" "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 a change to a permit with a list of goods"

- Complete the relevant form in full and attach any additional documents. Each form contains instructions for completion and, if necessary, 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 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 mail order company".

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/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/Verwender/verwender_node.html

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hsteuern/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/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.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuerrechtlich-freier-Verkehr/Warenverkehr-mit-anderen-Mitgliedstaaten/Versandhandel/versandhandel.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

- Sparkling wine, intermediate products, wine - Permit issuance
- Permit required for handling untaxed sparkling wine and intermediate products with other member states of the European Union (EU)
- Permit for traders by written application
- Special case of wine: Wine is not subject to excise duty in Germany No permit is required for production and storage However, the customs administration controls intra-Community commercial traffic in wine and assumes a tax supervisory function Permits are required for the transportation of wine in intra-Community trade (delivery of wine to or via other Member States and receipt from other EU Member States)
- Prerequisites include fiscal reliability correct bookkeeping and suitable premises and technical facilities
- different permits for different purposes: Tax

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	<p>warehouse user registered consignor registered consignee certified consignee certified consignor mail order company Tax representative of a mail order company user</p> <ul style="list-style-type: none"> • Responsible: local competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	<p>Schaumweinsteuer, Zwischenerzeugnisse, Wein - Erlaubnis Erteilung, Schaumweinsteuer, Zwischenerzeugnisse, Wein - Erlaubnis Erteilung</p>