99102140261000

Tabaksteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme

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https://fimportal.de/xzufi-services/102748120/B100019

Modul	Sachverhalt
Leistungsschlüssel	99102140261000
Leistungsbezeichnung I	Tabaksteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme
Leistungsbezeichnung II	Reporting the transport of untaxed tobacco 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	Entgegennahme (261)
SDG-Informationsbereich	Verbrauchsteuern: Informationen über die allgemeinen Vorschriften, Sätze und

Modul	Sachverhalt
	Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.02.2021
Fachlich freigegen durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/tabstg_2009/__10.html https://www.gesetze-im-internet.de/tabstv_2010/__16.html
Teaser	If you want to transport untaxed tobacco products, you need a permit and must register for the computerised Excise Movement and Control System (EMCS).
Volltext	If you transport tobacco products without them already being subject to tobacco tax, this is referred to as "transport under suspension of excise duty". The tax is suspended as long as the tobacco products are on their way to their final destination, where it is then levied if necessary. Alternatively, after the movement, the tobacco products may, under certain conditions, be used duty-free or placed in a tax warehouse under suspension of excise duty. Movement under suspension of excise duty is normally possible in the following cases: • You are entitled to transport tobacco products within the German tax territory. The transport is possible to another tax warehouse. A tax warehouse is a place approved by the main customs office where the tobacco products may be manufactured, handled, processed, stored, received or dispatched under tax suspension. to establishments that are allowed to use the tobacco products tax-free. to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts. of tobacco goods imported into the German tax territory from a country outside the European Union (third country or third territory) and forwarded to a tax warehouse, to users

Modul	Sachverhalt
	or so-called beneficiaries. • You are entitled to transport tobacco products within the European Union. This includes transport from, to or via other European Member States. • You are entitled to transport tobacco products to a place outside the European Union, i.e. to a third country or third territory. If you want to transport tobacco products under duty suspension, you must notify the customs authorities for excise monitoring. The various stages of the movement are recorded in a database, the computerised Excise Movement and Control System (EMCS). If irregularities occur during the transport, the tax suspension ends and the tobacco products must be taxed. If you transport exclusively within the German tax territory to the premises of users, a simplified procedure applies. With the appropriate approval from the main customs office, you can transport tobacco products as a tax warehouse keeper or registered consignor in a simplified procedure under duty suspension without using the electronic EMCS procedure.
Erforderliche Unterlagen	• As a rule, you do not have to submit any documents. • In the case of deliveries to so-called beneficiaries, for example foreign armies, diplomatic missions and consular posts, a copy of the exemption certificate (issued by the beneficiary) must also be submitted.
Voraussetzungen	If you are obliged to do so, you must notify the transport electronically in advance via the EMCS application.
Kosten	There are no costs for the receipt of the notification of carriage. If tax matters appear to be at risk, you may have to provide security for the transport to the main customs office. For transport to or via other Member States, a security must always be provided and must be valid in all Member States.
Verfahrensablauf	As a rule, you must submit the transport declaration electronically. Among other things, you can use the online procedure of the customs administration for this purpose:

Modul	Sachverhalt
	• Call up the Customs Administration's "Internet EMCS Application" ("IEA") and follow the instructions for filing. • Click on the button "Create new process" on the start page of the application. Add the "e-VD" (electronic administrative document) form to the operation. • Complete and save the "Draft e-VD" form. If necessary, follow the instructions for missing information or subforms. • Select the "Sign" option to transmit the declaration to your responsible main customs office. • The EMCS application automatically checks your declaration. • If the verification of your declaration was successful, you will receive a message in the Internet EMCS application with a summary of the data you submitted. Otherwise, you will receive an error message. • In addition, you will receive a reference number for the EMCS transaction (Administrative Reference Code, ARC) and a PDF document with a list of the transaction data. The printed PDF document or a commercial document showing the reference number is used to accompany your goods. • If, after the arrival of the goods, the consignee has confirmed receipt in EMCS, you will receive the "notification of receipt" message, possibly together with further information, for example in the event of a complaint. • If you do not send the goods but receive them, you must create such a report of receipt as a recipient. To do this, use the "report of receipt" form in the Internet EMCS application. Alternatively, you can use certain software certified by Customs to declare a movement under duty suspension. In some cases, there are exceptions to the requirement to declare the shipment electronically. In this case, you must submit the declaration in writing: • Find out about the so-called default procedure (paper procedure) on the Customs Administration website. • Follow the instructions of the customs administration on the respective procedure, the requirements and the necessary forms.

Modul	Sachverhalt
	The main customs office from whose district you operate your business or, if you do not operate a business, in whose district you have your residence is responsible. 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 locally responsible.
Bearbeitungsdauer	The processing of the technical registration for the "Internet EMCS application" (communication master data) usually takes 2 to 4 weeks.
Frist	• in the case of dispatch: submission of the notification of transport at the earliest 7 days before the start of transport, in any case before the start of transport • in the case of receipt: submission of the report of receipt without delay, at the latest 5 working days after arrival of the goods
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-Steueraussetzung/befoerderung-unter-steueraussetzung_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/EMCS/Einfuehrung/einfuehrung_node.html https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excise-movement-control-system_de
Hinweise	
Rechtsbehelf	• Appeal • In the event of an irregularity during transport under suspension of excise duty, tobacco tax arises and you will receive a tax assessment notice. Detailed information on how to lodge an appeal in this case can be found in your tax assessment notice. • Action before the tax court
Kurztext	• Tobacco tax Notification of carriage under suspension of excise duty Receipt of goods • Tobacco tax is suspended during transport to the place of destination, followed by taxation, tax-free use or tax suspension in the tax warehouse. • Notification of the movement to customs for excise

Modul	Sachverhalt
	monitoring purposes • as a rule only electronically via EMCS procedure (Excise Movement and Control System) Exception: paper-based default procedure in case of technical unavailability) • Use of EMCS via online procedure of the customs administration (Internet EMCS application) or certified software • responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: yes Online procedure: yes Written form required: yes Personal appearance required: no https://www.iea.zoll.de/ https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/EMCS/Teilnahme/Softwareanbieter/softwareanbieter_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-Steueraussetzung/Papierverfahren/papierverfahren_node.html
Ursprungsportal	Tabaksteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme, Tabaksteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme