

99102141017000

# Tabaksteuer Entlastung Bewilligung

Heruntergeladen am 08.07.2025

<https://fimportal.de/xzufi-services/102748122/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102141017000
Leistungsbezeichnung I	Tabaksteuer Entlastung Bewilligung
Leistungsbezeichnung II	Apply for remission or reimbursement of tobacco 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	Bewilligung (17)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

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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/tabstg_2009/__32.html">https://www.gesetze-im-internet.de/tabstg_2009/__32.html</a> <a href="https://www.gesetze-im-internet.de/tabstv_2010/__48.html">https://www.gesetze-im-internet.de/tabstv_2010/__48.html</a>
Teaser	Under certain circumstances, the main customs office can waive or refund the tobacco tax or tax stamp debt, for example if you destroy tobacco products or substitutes for tobacco products or do not use the tax stamps.
Volltext	<p>You can apply for remission or reimbursement of tobacco tax if you are a</p> <ul style="list-style-type: none"> <li>• tax warehouse keeper of tobacco products or. you take tobacco products or substitutes for tobacco products into a tax warehouse or transport them under tax supervision to another member state of the European Union or export them under tax supervision.</li> <li>• you are a commercial importer of tobacco products or substitutes for tobacco products or a registered consignee of tobacco products that you have imported or received, destroy or denature under tax supervision.</li> </ul> <p>If the tobacco tax has already been paid through the use of tax stamps, i.e. the tax stamps have already been affixed to the retail packs, the tax will only be waived or refunded if the tax stamps have been destroyed or invalidated under tax supervision and the contents of the packs are still complete.</p> <p>The tax stamp debt can be waived or refunded if you</p> <ul style="list-style-type: none"> <li>• have returned to the main customs office in Bielefeld tax stamps that have not yet been invalidated, i.e. no invalidation mark has been printed on the tax stamps, or</li> <li>• have destroyed or invalidated canceled tax stamps under tax supervision and the tobacco tax has not yet</li> </ul>

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	<p>been incurred.</p> <p>If tax stamps are used, remission or reimbursement of the tax stamp debt will only be granted if you return tax stamps with a tax value of at least EUR 10 to the main customs office in Bielefeld or destroy or invalidate them under tax supervision.</p> <p>The refund amount will be offset against any unpaid tax and tax stamp debt in the chronological order of the federal government's claims. If the refund amount exceeds the tax and tax stamp debt, the difference will be credited for later offsetting or paid out on request.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• Application for remission or refund of tax stamp debt and tobacco tax paid by using tax stamps (form 1623) at the main customs office in Bielefeld</li> <li>• informal written application in 2 copies to the competent main customs office if the tobacco tax was not paid by using tax stamps</li> </ul>
Voraussetzungen	<p>You are</p> <ul style="list-style-type: none"> <li>• tax warehousekeeper of tobacco products or substitutes for tobacco products,</li> <li>• a commercial importer of tobacco products or substitutes for tobacco products,</li> <li>• registered consignee of tobacco products.</li> </ul>
Kosten	<p>You must pay fees if the remission or refund is dependent on you returning unvalidated tax stamps or destroying or invalidating used tax stamps under tax supervision. The fee is for each full tax stamp sheet or the corresponding number of identical tax stamps and for each partial quantity of a sheet:</p> <ul style="list-style-type: none"> <li>• EUR 0.40 if tax stamps are returned,</li> <li>• EUR 0.58 if tax stamps are destroyed or invalidated under tax supervision.</li> </ul>
Verfahrensablauf	<p>You can apply for a waiver or refund of tax stamp debt and tobacco tax paid through the use of tax stamps by post or online.</p> <p>Application by post:</p>

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- Download form 1623 "Application for remission/refund of tax stamp debt and tobacco tax paid through the use of tax stamps" from the Customs Administration website and complete it. Please note the instructions for completing the form.
- Print out the completed form, sign it and submit the application documents to the relevant main customs office. The application for remission or refund of the tobacco tax or tax stamp debt must be submitted to the locally competent main customs office. If you wish to return unvalidated tax stamps, submit the application directly to the main customs office in Bielefeld.
- If necessary, the main customs office responsible will arrange an appointment with you to destroy, cancel or invalidate the tax stamps. You will receive notification of the remission or refund by post.

Apply online for remission or refund of tax stamp debt and tobacco tax paid through the use of tax stamps:

- Call up the online application form 1623 "Application for remission/refund of tax stamp debt and tobacco tax paid by using tax stamps" in the customs portal of the Customs Administration. 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 application.
- The main customs office will check your details and documents.
- If necessary, the responsible main customs office will arrange an appointment with you to destroy, deny or invalidate the tax stamps.
- You will receive a notice of remission or refund.

You can only apply for the remission or refund of tobacco tax not paid by using tax stamps by post:

- Prepare your informal application in writing in 2 copies and sign them.
- Submit the application documents to the responsible main customs office.
- The main customs office will check your details and

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	documents. • You will receive a decision on the remission or refund.
Bearbeitungsdauer	6 Woche(n)
Frist	You do not have to meet any deadlines.
weiterführende Informationen	<a href="https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Besondere-Pflichten-Tabaksteuerrecht/Verwendung-Steuerzeichen/verwendung-steuerzeichen_node.html">https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Besondere-Pflichten-Tabaksteuerrecht/Verwendung-Steuerzeichen/verwendung-steuerzeichen_node.html</a> <a href="https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuervergünstigung/Steuerentlastung/Besonderheiten-bei-Steuerentlastung/besonderheiten-bei-steuerentlastung_node.html">https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuervergünstigung/Steuerentlastung/Besonderheiten-bei-Steuerentlastung/besonderheiten-bei-steuerentlastung_node.html</a>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Objection</li> <li>• Detailed information on how to lodge an objection can be found in your notice of relief.</li> <li>• Appeal to the tax court</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Tobacco tax relief authorization</li> <li>• Remission or refund of tobacco tax paid through the use of tax stamps or tax stamp debt</li> <li>• Remission or refund of tobacco tax not paid through the use of tax stamps</li> <li>• Prerequisites: Tobacco products or substitutes for tobacco products are taken into a tax warehouse or transported or exported from the German tax territory to another Member State under tax supervision or destroyed or denatured under tax supervision after importation by a commercial importer or after entry into the business of a registered consignee (not in the case of substitutes for tobacco products) tax stamps already in use are destroyed or invalidated under fiscal control and the contents of the packages are still complete Tax stamps that have not yet been invalidated are returned to the main customs office invalidated tax stamps are destroyed or invalidated under tax supervision and the tobacco tax has not been incurred the tax value of the tobacco tax paid by using tax stamps or the tax stamp debt must be at least EUR 10 The tax value of the tobacco tax not paid</li> </ul>

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	<p>through the use of tax stamps must be at least EUR 25</p> <ul style="list-style-type: none"> <li>• If tax stamps are returned, destroyed or invalidated, fees will be charged</li> <li>• Application can be made by post or online</li> <li>• Responsible: locally competent main customs office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Tabaksteuer Entlastung Bewilligung, Tabaksteuer Entlastung Bewilligung