

99102142088000

Tabaksteuer Erhebung Anordnung

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<https://fimportal.de/xzufi-services/102748124/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102142088000
Leistungsbezeichnung I	Tabaksteuer Erhebung Anordnung
Leistungsbezeichnung II	Pay 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	Anordnung (88)
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	https://www.gesetze-im-internet.de/tabstg_2009/index.html https://www.gesetze-im-internet.de/tabstv_2010/index.html
Teaser	If you deal with tobacco products or substitutes for tobacco products, you must pay tobacco tax in certain cases.
Volltext	<p>Tobacco tax is an excise duty levied on tobacco products, substitutes for tobacco products and equivalent products. Goods subject to tobacco tax are, for example</p> <ul style="list-style-type: none"> • Cigars or cigarillos • cigarettes • Smoking tobacco (fine cut, pipe tobacco, water pipe tobacco and heated tobacco) • Substitutes for tobacco products • Tobacco waste <p>Goods subject to tobacco tax are defined as follows: Cigars or cigarillos</p> <p>Cigars or cigarillos are strands of tobacco intended and suitable for smoking that are wrapped with a wrapper or with a wrapper and a binder. The tobacco strands must</p> <ul style="list-style-type: none"> • consist entirely of natural tobacco, • have an outer wrapper made of natural tobacco or • be filled with torn blended tobacco and have an outer wrapper of normal cigar color made of reconstituted tobacco that completely envelops them (if necessary, the filter may also be enveloped, but not the mouthpiece). have a unit weight (corresponding to the average weight of 1,000 pieces without filter and mouthpiece at the time the tax arises) of at least 2.3 grams and no more than 10 grams. have a

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circumference of 34 millimeters or more over at least one third of their length.

Cigarettes are strands of tobacco that

- are directly suitable for smoking and are not cigars or cigarillos as described above,
- are pushed into a cigarette paper tube by a simple non-industrial process or
- are wrapped in a cigarette paper wrapper by a simple non-industrial process.

Smoking tobacco (fine cut, pipe tobacco, water pipe tobacco and heated tobacco) Smoking tobacco is the generic term for fine cut, pipe tobacco, water pipe tobacco and heated tobacco and is

- cut or otherwise shredded or spun tobacco or tobacco pressed into slabs which is suitable for smoking without further industrial processing.
- The term "tobacco" is not limited to finished products, but also includes processed tobacco suitable for smoking as a preliminary product, semi-finished product or intermediate product.
- tobacco that can be made ready for smoking at the time of presentation, either directly or by easily performed operations (e.g. manual shredding) that do not essentially involve industrial processing.

Fine cut

- has tobacco parts that are more than 25 percent of their weight less than 1.5 millimeters long or wide,
- is intended for the self-manufacture of cigarettes, for example according to the label on the sales packaging or according to other accompanying documents,
- is used by consumers to make their own cigarettes.

Pipe tobacco

- is smoking tobacco that cannot be classified as fine cut.

Water pipe tobacco

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- is smoking tobacco that also meets the definition in Section 1 (2b) of the German Tobacco Tax Act (TabStG),
- are goods of subheading 2403 11 of the Combined Nomenclature as well as products for water pipes that do not contain tobacco

Heated tobacco

- is individually portioned smoking tobacco in pieces which is suitable for consumption by inhalation of an aerosol or smoke produced in a device.

Individually portioned tobacco that is suitable for smoking in several puffs (as with cigarettes), even without a device, continues to be classified as a cigarette under tobacco tax law. Substitutes for tobacco products

- are products that are suitable for consuming an aerosol or vapor produced by a device, for example the liquids used in e-cigarettes.

This also includes

- products that are offered as components for the self-production of substances for use in e-cigarettes, as well as
- Mixed components or liquid substances for use in water pipes that are not products assimilated to smoking tobacco (e.g. glycerine or flavorings). They must be intended for smoking / inhalation.

Tobacco waste Tobacco waste is smoking tobacco if

- it is suitable for smoking,
- presented for retail sale and
- are not cigars, cigarillos or cigarettes as described above.

The following are considered tobacco waste

- Remains of tobacco leaves and
- by-products resulting from the processing of tobacco or from the manufacture, treatment or processing of tobacco products.

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Goods assimilated to tobacco products

• Such goods consist wholly or partly of substances other than tobacco and meet the requirements described above for cigars or cigarillos, cigarettes or smoking tobacco, e.g. "herbal cigarettes", "smoking pastes", "water pipe cotton", "alginate capsules", "smoke crystals", "ice drops", "cellulose cuttings" or "vapor stones".

As a rule, tobacco tax arises as soon as the above-mentioned tobacco products or substitutes for tobacco products enter the economic cycle in the German tax territory. This is the case if

- you have withdrawn tobacco products or substitutes for tobacco products from a tax warehouse without a further tax suspension procedure having taken place.
- you have consumed tobacco products or substitutes for tobacco products in the tax warehouse.
- you have taken tobacco products into your business as a registered consignee. A registered consignee is a person who has a permit to receive tobacco products in their business following transportation under duty suspension.
- you manufacture tobacco products or substitutes for tobacco products without a tax warehousekeeper's permit.
- you supply tobacco products or substitutes for tobacco products to persons without a permit for the tax-free commercial use of tobacco products.
- you, as a recipient, purchase substitutes for tobacco products from another EU Member State for free circulation. A recipient is a person who is authorized to receive substitutes for tobacco products from the free circulation of another EU Member State in the German tax territory for commercial purposes.
- They have received tobacco products as a certified consignee in their business. A certified consignee is a person who has a permit to receive tobacco products exempt from compulsory packaging without German tax stamps, which have been delivered from free circulation under tax law of another EU Member State for commercial purposes, in their business or at

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another location in the German tax territory.

- you possess tobacco products or substitutes for tobacco products in free circulation for which the tax has not yet been paid in the German tax territory.
- you import tobacco products or substitutes for tobacco products from a third country or third territory.

The amount of tax is calculated according to the respective tax rate, the quantity and the value (the retail price) of the tobacco product in question. In the case of substitutes for tobacco products, only the tax rate and the quantity are relevant.

The tax on tobacco products and substitutes for tobacco products is generally paid by using tax stamps. You must also submit a tax return if the tax has arisen, for example, as a result of

- unlawful removal from the tax warehouse or unlawful consumption in the tax warehouse,
- production without the required permission from the main customs office
- participation in an unlawful entry from a third country or third territory,
- irregularities in transportation under duty suspension,
- irregularities in the transportation of tobacco products in free circulation from other EU Member States in the tax territory,
- receipt of tobacco products in free circulation for tax purposes from other EU Member States as a certified consignee,
- Possession in the German tax territory of tobacco products or substitutes for tobacco products brought or dispatched for commercial purposes without the use of German tax stamps from the tax-free circulation of another EU Member State,
- possession of tobacco products or substitutes for tobacco products in free circulation for tax purposes for which the tax has not yet been paid in the German tax territory,
- supply to persons who are not in possession of a valid permit for tax-free commercial use.

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Erforderliche Unterlagen	<ul style="list-style-type: none"> • "Tax declaration for tobacco tax stamps" (form 1619) • for the tax return: "Tax return for tobacco products and substitutes for tobacco products" (form 1625)
Voraussetzungen	<p>You must pay tobacco tax if the tax has arisen and you are liable to pay the tax within the meaning of the law. This may be the case in various constellations, for example if</p> <ul style="list-style-type: none"> • you have a tax warehouse from which the tobacco products or substitutes for tobacco products were removed or consumed there, • you are a registered consignee and receive tobacco products in your business that were previously transported under duty suspension, • you were involved in manufacturing without authorization • you have been involved in irregularities during the transportation of tobacco products or substitutes for tobacco products under duty suspension, • you were involved in irregularities during the transportation of tobacco products in free circulation under tax law, • you are a certified consignee and receive tobacco products in free circulation for tax purposes from other EU Member States as a certified consignee, • you possess tobacco products or substitutes for tobacco products in the German tax territory for commercial purposes which were brought or dispatched from the free circulation for tax purposes of another Member State without the use of German tax stamps, • you possess tobacco products or substitutes for tobacco products in free circulation for tax purposes for which the tax has not yet been paid in the German tax territory, or • you import tobacco products or substitutes for tobacco products from a third country or third territory.
Kosten	As a rule, no additional costs are incurred. A late payment surcharge will be levied for late payment.
Verfahrensablauf	You must pay the tobacco tax in the form of the tax stamp debt by validating German tax stamps and

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affixing them to your retail packaging, i.e. using them. The tax stamps must already be in use at the time the tax arises.

You can apply for tax stamps by post or online.

Application by post: This is how you acquire the German tax stamps if you are in possession of a valid permit and are authorized to obtain tax stamps:

- On the customs website you will find form 1619 "Tax declaration for tobacco tax stamps" This can be completed digitally or manually after printing it out.
- Calculate the tax stamp debt in the form.
- Send the printed and signed form to the main customs office in Bielefeld.
- Pay the tax stamp debt on the respective due date.
- You will receive the ordered quantity of tax stamps.
- Validate the tax stamps and affix them to the sales packaging.

Submit a tax return:

- Call up form 1625 "Tax return for tobacco products and substitutes for tobacco products" on the Customs website. Complete it digitally or manually after printing it out.
- Send the completed and signed form immediately to your main customs office.
- You will receive a tax assessment notice.

Online application:

This is how to obtain German tax stamps if you are in possession of a valid permit and are authorized to obtain tax stamps:

- Call up the online form 1619 "Tax declaration for tobacco 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 any required documents as a file and submit the form.
- The main customs office in Bielefeld will check your

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details and documents.

- Pay the tax stamp debt on the respective due date.
- You will receive the registered tax stamps by post.
- Validate the tax stamps and affix them to the sales packaging.

Submit a tax return:

- Call up the online form 1625 "Tax return for tobacco products and substitutes for tobacco products" 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 any required documents as a file and submit the form.
- You will receive a tax assessment notice.

The main customs office in whose district you operate your business or, if you do not operate a business, in whose district you have your place of residence, is locally responsible. If your company 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 has local jurisdiction.

Bearbeitungsdauer

The tax stamps are usually sent within 2 working days. The tax assessment notice upon submission of a tax return is usually issued within 6 weeks.

Frist

Use of tax stamps: before the tobacco tax is incurred
Submission of the tax return: immediately

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steuergegenstand-Besonderheiten-Wein/Tabak/tabak_node.html
https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Besteuerungsverfahren/besteuerungsverfahren_node.html

Hinweise

Rechtsbehelf

- Appeal
- For detailed information on how to lodge an appeal, please refer to your tax assessment notice.
- Appeal to the tax court

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Kurztext

- Tobacco tax collection order
- Tobacco tax is levied on tobacco products and substitutes for tobacco products, for example cigarettes, cigarillos, smoking tobacco or liquids for e-cigarettes
- Tobacco tax is levied, for example, when tobacco products or substitutes for tobacco products are removed from a tax warehouse
- A tax warehouse is a place approved by the main customs office where tobacco products or substitutes for tobacco products may be manufactured, handled, processed, stored, received or dispatched under suspension of duty
- German tax stamps must be used to pay the tobacco tax (validated and affixed to the packaging)
- Tax stamps must be ordered from the main customs office in Bielefeld
- in certain cases, a tax declaration must be submitted to the competent main customs office, for example in the event of irregularities during the transportation of tobacco products or substitutes for tobacco products
- Tax can be declared by post or online
- Responsible: Main customs office Bielefeld (tax code) or competent main customs office (tax return)

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Tabaksteuer Erhebung Anordnung, Tabaksteuer Erhebung Anordnung