

Pay tobacco tax

If you deal with tobacco products, you have to pay tobacco tax in certain cases.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

Tobacco tax is an excise tax levied on tobacco products and tobacco equivalent products (substitute products). Goods subject to tobacco tax are, for example:

- Cigars or cigarillos
- Cigarettes
- smoking tobacco (fine cut and pipe tobacco, water pipe tobacco)
- heated tobacco
- tobacco waste

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

- you have taken tobacco products from a tax warehouse without a further procedure of tax suspension.
- you have consumed tobacco goods in the tax warehouse,
- you have received tobacco products as a registered consignee in your business. A registered consignee is a person who has a permit to receive excisable goods in his establishment after a movement under tax suspension.
- you manufacture tobacco products without a permit from the main customs office,
- you supply tobacco products to persons without a permit for tax-exempt commercial use of tobacco products.
- you hold tobacco products from the tax-free circulation of another Member State for commercial purposes, or
- you import tobacco products from a third country or third territory.

The amount of tax is calculated according to the relevant tax rate, the quantity and the value (the retail selling price) of the tobacco goods in question.

For more information on the definition of goods subject to tobacco tax, see "Further notes".

Requirements

You must pay tobacco tax if the tax has arisen and you are a tax debtor within the meaning of the law. This can be the case in various constellations, for example if

- you are the owner of a tax warehouse from which the tobacco products were taken or consumed,
- you are a "registered consignee" and receive tobacco products at your premises that were previously transported under tax suspension,
- you have been involved in manufacturing without a permit
- you have been involved in irregularities during a movement under duty suspension,
- you are holding tobacco products for commercial purposes in Germany which originate from the tax-free circulation of another Member State, or
- you import tobacco products from a third country or third territory.

What documents do I need?

- As a rule, no documentation is required.

Procedure

You must pay the tobacco tax in the form of the tax stamp debt by affixing German tax stamps to your retail packages and cancelling them, i.e. using them. The tax stamps must already have been used at the time the tax is incurred.

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:

- You can find the form "Tax declaration for tobacco tax stamps" (Form 1619) on the Customs website. This can be completed digitally or manually after printing.
- Calculate the tax stamp debt on 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 attach them to the sales packages.

You must submit a tax return (in individual cases) if the tax is due, for example, to

- Unlawful withdrawal from the tax warehouse or unlawful consumption in the tax warehouse,
- production without the required permission of the main customs office,
- irregularities in transportation under tax suspension,
- supply to persons who do not hold a valid permit for tax-free commercial use,
- holding tobacco products for commercial purposes (in the case of transfer of tobacco products from the tax-free circulation of another Member State).
- has arisen.

To do this, proceed as follows:

- Access the "Tax Return for Tobacco Products in Individual Cases" form (Form 1625) on the Customs website. Fill it out digitally or manually after printing it out.
- Send the completed and signed form immediately to your responsible main customs office.
- You will receive a tax assessment.

The responsible main customs office is the one from whose district you operate your business or, if you do not operate a business, in whose district you are domiciled. If your business is operated from a location outside of Germany or if you do not have a residence in Germany, the main customs office in whose district you first appear for tax purposes is locally responsible.

Please note that the tobacco products may be seized.

Legal bases

- [§§ 32 bis 38 Tabaksteuer-Durchführungsverordnung \(TabStV\)](#)
- [§§ 17 bis 18 Tabaksteuergesetz \(TabStG\)](#)

More information

Goods subject to tobacco tax are defined as follows:

Cigars or cigarillos

Cigars or cigarillos are strands of tobacco intended and suitable for smoking, wrapped with a wrapper or with a wrapper and a binder. The tobacco strands must

- be made entirely of natural tobacco
- have an outer wrapper of natural tobacco, or
- be filled with cracked mixed tobacco, and
 - have an outer wrapper of normal cigar color made of reconstituted tobacco that completely wraps them (if applicable, the filter but not the mouthpiece may also be wrapped).
 - have a unit weight (= average weight of 1,000 pieces without filter and mouthpiece at the time of taxation) of not less than 2.3 grams and not more than 10 grams.
 - have a circumference of 34 millimeters or more over at least one-third of their length.

Cigarettes are rolls of tobacco that are

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

Smoking tobacco (fine cut and pipe tobacco)

Smoking tobacco is the generic term for fine cut and pipe tobacco and is

- tobacco cut or otherwise shredded or spun or pressed into slabs suitable for smoking without further industrial processing.
- not limited to finished products, but also includes tobacco processed and suitable for smoking as a precursor, semi-finished or intermediate product.
- Whether the smoking tobacco is fine cut or pipe tobacco can be distinguished by the following characteristics.

Fine cut

- has tobacco parts that are 25 percent of their weight less than 1.5 millimeters long or wide,
- contains smoking tobacco intended for self-manufacture of cigarettes, for example, according to the inscription on the sales packaging or according to other enclosed documents
- consumers use to make their own cigarettes.

Pipe tobacco

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

Waterpipe tobacco

- Water pipe tobacco is classified as pipe tobacco even if its tobacco parts meet the size requirements for fine cut.

Heated tobacco ("heat-not-burn" products)

- Heated tobacco ("heat-not-burn" products) are strands of tobacco (also called "tobacco sticks") surrounded by an aluminum paper composite and consumed by means of an electronic device. Heated tobacco is classified as pipe tobacco.

In contrast, tobacco sticks that are not wrapped with an aluminum paper composite and therefore can be smoked directly like cigarettes are classified as cigarettes for tax purposes.

Tobacco waste

Tobacco waste is smoking tobacco if

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

Tobacco waste includes

- remains of tobacco leaves as well as
- By-products resulting from the processing of tobacco or from the manufacture, treatment or processing of tobacco products.

Goods assimilated to tobacco products (substitute products).

- Such goods consist in whole or in part of substances other than tobacco, i.e., for example, "herbal cigarettes," "smoke pastes," "hookah wads," or "vapor stones"

What deadlines must be paid attention to?

Use of the tax stamps: before the emergence of tobacco tax

Submission of the tax return: immediately

How long does it take to process

Tax stamps are usually sent within 2 business days.

The tax assessment upon submission of a tax return is usually issued within 6 weeks.

What are the costs?

There are usually no additional costs.

In the event of late payment, a late payment surcharge will be levied.