

Erlass oder Erstattung der Tabaksteuer beantragen

Under certain circumstances, the main customs office may waive or refund your tobacco tax or tax stamp debt, for example, if you destroy tobacco products or do not use the tax stamps.

Competent Department

• Hauptzollamt Bremen

Basic information

You can submit an application for remission or refund of tobacco tax if you are a

- tax warehouse keeper, you take tobacco products into a tax warehouse or transport or export them under tax supervision to another member state of the European Union.
- you are a commercial importer or registered consignee and destroy or denature tobacco products that you have imported or received under tax supervision.

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.

The tax stamp debt can be waived or refunded if you

- 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
- have destroyed or invalidated canceled tax stamps under tax supervision and the tobacco tax has not yet been incurred.

In these cases, you must pay fees.

Remission or reimbursement will only be granted if you return tax stamps with a tax value of at least EUR 10.00 to the Main Customs Office in Bielefeld or destroy or invalidate them under tax supervision.

Requirements

You are a tax warehouse holder, commercial importer or registered consignee.

What documents do I need?

· No additional documentation is required.

Procedure

You must apply for remission or reimbursement in writing.

- Download the form 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 a notice of remission or refund by post.

Legal bases

- §§ 48 und 49Tabaksteuer-Durchführungsverordnung (TabStV)
- § 32 Tabaksteuergesetz (TabStG)

What deadlines must be paid attention to?

You do not have to meet any deadlines.

How long does it take to process

6 weeks

What are the costs?

You must pay fees if the waiver or refund is contingent on you returning any tax stamps that have not been validated or destroying or invalidating used tax stamps under tax supervision.

The fee for each full tax mark sheet or the corresponding number of identical tax marks and for each subset of a sheet is:

- EUR 0.15, if tax stamps are returned,
- EUR 0.30 if tax stamps are destroyed or invalidated under tax supervision.