

# 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 apply for a 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, as a commercial importer or registered consignee, 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, that is, the tax stamps have already been affixed to the retail packages, the tax will be remitted or refunded only if the tax stamps have been destroyed or invalidated under tax supervision and the contents of the packages are still complete.

The tax stamp debt may be remitted or refunded if you have

- have returned tax stamps that have not yet been cancelled, i.e. no cancellation mark has been printed on the tax stamps, to the Bielefeld Main Customs Office, or
- destroyed or invalidated cancelled tax stamps under tax supervision and the tobacco tax has not yet accrued.

In these cases, you must pay fees.

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

## Requirements

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

## What documents do I need?

- No additional documentation is required.

## Procedure

You must apply for remission or refund in writing.

- Download the form from the Customs Administration website and fill it out. Please note the instructions for filling in the form.
- Print the completed form, sign it and submit the application documents to the relevant main customs office. The application for remission or refund of tobacco tax or tax stamp debt should be submitted to the local main customs office. If you wish to return any tax stamps that have not been cancelled, submit the application directly to the main customs office in Bielefeld.
- If necessary, the responsible main customs office will arrange an appointment with you for the destruction, denaturing or invalidation of the tax stamps.

You will receive a decision on the waiver or refund by mail.

## Legal bases

- [§§ 48 und 49 Tabaksteuer-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

Processing usually takes 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.