

# Request permission for tax-free use of alcopops

Alcopops can be used tax-free for certain commercial purposes. For this you need a permit.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

If you want to use alcopops tax-free, you must submit a written application to your local main customs office. The main customs office will issue the permit subject to revocation if there are no concerns about your tax reliability.

With the permit, you can obtain alcopops untaxed from a German tax warehouse. A tax warehouse is a place approved by the main customs office where alcopops may be manufactured, processed, stored, received or shipped.

Alcopops are exempt from alcopops tax if they are used commercially as follows:

- undenatured for the production of flavors for flavoring food products
- undenatured for the production of chocolates with an alcohol content not exceeding 8.5 liters of alcohol per 100 kilograms or other food products, with an alcohol content not exceeding 5 liters of alcohol per 100 kilograms.

The permit lists certain obligations that you must observe. If you do not comply with them, you can expect restrictions that may lead to the revocation of the permit.

## Requirements

They are fiscally reliable.

## What documents do I need?

- You must enclose 2 copies of the following documents with the application:
  - a plan of the establishment showing the requested locations for storage and use of the alcopops, with the addresses indicated
  - a declaration of operation stating the exact purpose and manner of use of the alcopops (Form 2741 "Declaration of Operation - Attachment to Form 2740")
  - For businesses and other entities:

- current excerpt from the commercial, partnership, cooperative or association register, or
- copy of the business registration or
- copy of the shareholders' agreement
- In individual cases, your main customs office may request additional documents or waive certain requirements.

## Procedure

You must apply for permission in advance in writing to the relevant main customs office.

- Download Form 2740 "Application for Tax-Exempt Use" (Form 2740) with the "Declaration of Operations" (Form 2741) via the Customs Administration website.
- Complete the form in full, assemble the rest of the required documents, and mail them to your main customs office.
- The main customs office will review your application.
- You will receive notification with permission or a refusal.

## Legal bases

- [§ 3 \(1\) Alkopopsteuergesetz \(AlkopopStG\)](#)
- [§ 27 Alkoholsteuergesetz \(AlkStG\)](#)
- [§ 28 Absatz 1 Alkoholsteuergesetz \(AlkStG\)](#)
- [§§ 58 bis 61 Alkoholsteuerverordnung \(AlkStV\)](#)

## What deadlines must be paid attention to?

You must apply for the permit before you plan to start using it.

## How long does it take to process

The processing time depends on the specific circumstances of each individual case, in particular on the result of the examination of the actual operating conditions. Since the time spans vary greatly here, no uniform processing time can be specified.