

Apply for permits to handle alcopops

If you handle alcopops that are not taxed, you will need a permit in many cases. This is the case when producing, handling, processing, storing, receiving or sending alcopops.

Competent Department

Hauptzollamt Bremen

Basic information

The permit entitles you to handle untaxed alcopops under certain conditions, for example as a manufacturer, importer or trader.

If you belong to one of the following groups of people, you require a permit to handle untaxed goods:

- "Tax warehouse owner": you operate a tax warehouse for untaxed alcopops. A tax warehouse is a location approved by the main customs office where the alcopops may be produced, processed, handled, stored, received or dispatched under suspension of duty.
- "Registered recipient": You receive alcopops from abroad for which the alcopop tax is suspended. You can apply for a permit for individual cases or as a permanent permit.
- "registered consignors": You send goods for which the alcopop tax is suspended to other countries in the European Union.

In all cases, you require a written permit from the main customs office responsible for you. The permit will be issued subject to revocation.

Before issuing a permit, the customs administration generally checks whether certain requirements are met, for example with regard to tax reliability, bookkeeping and the technical equipment in your business.

If you are a tax warehouse owner and use untaxed alcohol to produce alcopops, you also require a permit for a tax warehouse for alcohol products (alcohol and goods containing alcohol). In these cases, this is referred to as a "combined storage permit". If you do not have this permit, you are only authorized to produce alcopops from alcohol that has already been taxed.

Requirements

You are reliable for tax purposes.

- If you are obliged to do so, you keep proper accounts and prepare annual financial statements on time.
- If you receive or dispatch goods for which the alcopop tax is suspended or if tax matters appear to be at risk, you may be required to provide security.

You can find detailed information on the respective requirements for a permit on the Customs Administration website.

What documents do I need?

- For the "Permission as tax warehouse keeper" additionally 2-fold in each case:
 - Form 1241 "Business Declaration Tax Warehouse for Alcohol Products (Alcohol/ Alcohol Containing Goods) or Alcopops"
 - List of rooms and operating facilities or equipment used for alcohol production and purification (Forms 1204 and 1205)
 - Site plans of the tax warehouse premises with explanatory notes
- For the permanent permit as "registered recipient" additionally 2-fold in each case:
 - List of goods (Form 2746)
 - a site plan of the establishment showing the requested place of receipt in the establishment with the address
 - an account of the receipt and whereabouts of the goods
 - if applicable, documents proving that you are allowed to apply reduced tax rates
- You do not need to submit any additional documentation for a one-time "registered recipient" permit.
- Detailed information on the documents required in each case can be found in the forms. In individual cases, your main customs office may request additional documents or waive certain requirements.

Procedure

All permits must be applied for in writing in advance at the responsible main customs office.

- Download the appropriate form for the main application from the customs administration website:
 - "Application for a tax warehousekeeper's permit for alcohol products or alcopops" (form 1240)
 - "Application registered consignee, permanent permit" (form 2745)
 - "Application registered consignee in individual cases" (form 2728)
- Complete the forms in full, compile the required documents and send them by post to your main customs office.
- The main customs office will check your application.
- You will receive notification of approval or rejection.

Legal bases

- § 3 (1) Alkopopsteuergesetz (AlkopopStG)
- § 5 Absatz 1 Alkoholsteuergesetz (AlkStG)
- § 6 Absatz 2 Alkoholsteuergesetz (AlkStG)
- § 7 Absatz 2 Alkoholsteuergesetz (AlkStG)

- §§ 4 bis 9 Alkoholsteuerverordnung (AlkStV)
- §§ 16 bis 17 Alkoholsteuerverordnung (AlkStV)

What deadlines must be paid attention to?

You must apply for a permit in good time before your tax warehouse is put into operation for the first time or before you start operating as a registered consignor or registered consignee.

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.

What are the costs?

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