

# Apply for permission to handle beer products

Any manufacturer or retailer wishing to handle untaxed beer products must apply for a permit to do so. This includes manufacturing, processing, storing, shipping or receiving.

## **Competent Department**

Hauptzollamt Bremen

#### **Basic information**

The permit authorizes you to handle beer that has not yet been taxed, for example as a manufacturer or importer from European Union (EU) countries.

Before issuing a permit, the tax authorities generally check whether certain requirements are met, for example with regard to

- tax reliability,
- bookkeeping and
- the physical and technical facilities of your business.

The check may relate to you personally - for example as the managing director - or to other tax-relevant persons in your business.

Depending on the constellation, you may require one of the following permits:

- Permit for a tax warehouse: You operate a tax warehouse for untaxed goods. A tax warehouse is a location approved by the main customs office where beer may be produced, processed, treated, stored, received or dispatched.
- Permit as a "registered consignor": You send goods from the place of import for which beer tax is suspended.
- Permit for tax-free use: You use beer tax-free for commercial purposes.
- Permit as a "registered consignee", one-off or permanent permit: You receive beer from abroad for which beer tax is suspended.
- Permit as an authorized representative of a mail order company

# Requirements

As a rule, only traders are granted a permit to handle untaxed beer products. For all permits, tax reliability is required. You must also meet the following requirements:

For a permit as a tax warehouse keeper:

- Insofar as you are obliged to do so, you must keep proper commercial accounts and prepare annual financial statements in good time.
- You may be required to provide a security deposit.
- If the tax warehouse is to be used exclusively for storage, you must
  - the annual stock turnover is expected to exceed 5,000 hectoliters or
  - the storage period must be more than 1.5 months on an annual average.

#### For the permit as a registered consignor:

- Insofar as you are obliged to do so and are not a body governed by public law, you
  must keep proper commercial accounts and prepare annual financial statements in
  good time.
- For transportation to or via other member states: You must provide a security that depends on the amount of tax incurred.

#### For authorization for tax-free use:

- The anticipated annual requirement must be over 75 hectoliters of beer.
- · Do you want
  - goods from a tax warehouse in another EU member state or
  - from the place of importation in another Member State under duty suspension,

you require a permit as a tax warehousekeeper or registered consignee.

For authorization as a registered consignee for non-occasional receipt:

- Insofar as you are obliged to do so and are not a body governed by public law, you keep proper commercial accounts and prepare annual financial statements in good time.
- For authorization to receive under suspension of duty: You provide a security in the amount of the tax incurred during one month.

For authorization as a registered recipient for one-time receipt:

- Insofar as you are obliged to do so and are not a body governed by public law, you
  keep proper commercial accounts and prepare annual financial statements in good
  time.
- You provide a security that is dependent on the amount of tax incurred.

For authorization as an agent of a mail order company:

- If you are obliged to do so and are not a public law entity, you keep proper commercial accounts and prepare annual financial statements in good time.
- You provide a security that is dependent on the amount of tax incurred.

#### What documents do I need?

- As a rule, you need the following documents in duplicate for a permit:
  - for registered companies: a current excerpt from the commercial or cooperative register
  - for unregistered companies: a current copy of the business registration form
  - for civil law companies: a current copy of the articles of association, if available

- In addition, you will need 2 copies of the following documents for your appropriate type of permit:
- For tax warehouse permit:
  - Declaration of operation of a tax warehouse (Form 2001)
  - Site plans of the premises of the requested tax warehouse, indicating the addresses and the functions of the rooms, areas and equipment
- For permission as a "registered shipper":
  - List of goods for registered consignors (Form 2737)
  - List showing the places of importation upon receipt of the excisable goods from third countries or third territories
  - Presentation of the accounting of the dispatch and whereabouts of the excisable goods
- For permission as a user:
  - Declaration of operation (Form 2741)
  - Site plans in which the requested storage and use locations of the goods are marked with indication of the addresses
  - Description of the bookkeeping, e.g. indication of the bookkeeping system.
  - If no official usage book is to be kept, presentation of the operational records of the usage transactions
- For permission as a "registered recipient for other than occasional receipt."
  - List of goods for registered consignees (Form 2746)
  - Site plan of the establishment showing the requested place of receipt in the establishment with the address
  - Statement of accounting for the receipt and whereabouts of the goods
  - List of tax classes of the beers to be received at the establishment
  - if necessary, documents proving that you are allowed to apply reduced tax rates
- For permission as a "registered recipient for one-time receipt":
  - Presentation of the accounting of the receipt and whereabouts of the goods
  - If necessary, documents proving that you are allowed to apply reduced tax rates
- For permission as an agent of a mail order company:
  - If you regularly deliver beer for a mail-order company, you can request simplifications in your permit application with regard to the obligation to report individual deliveries and the submission of the tax declaration. To do this, you must submit a list of goods for agents of a mail-order company (Form 2754) as an attachment.

# **Procedure**

You must apply for the permit in writing:

- Download the appropriate form from the website of the Directorate General of Customs:
  - "Application Tax warehouse keeper for beer" (Form 2000)
  - "Application registered consignor" (form 2736)
  - "Application registered user" (form 2740)
  - "Application registered consignee, permanent permit" (Form 2745)
  - "Application registered consignee in individual cases" (Form 2728)
  - "Application authorized representative of a mail order company" (Form 2753)
- Complete the forms in full and send them by post to your local main customs office.
- The main customs office will check your application.
- You will receive notification in the form of a permit or a rejection.

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

### Legal bases

- § 5 Absatz 1 Biersteuergesetz (BierStG)
- § 6 Absatz 2 Biersteuergesetz (BierStG)
- § 7 Absatz 2 Biersteuergesetz (BierStG)
- § 21 Absatz 4 Biersteuergesetz (BierStG)
- § 23a Absatz 1 Biersteuergesetz (BierStG)
- §§ 4 bis 9 Verordnung zur Durchführung des Biersteuergesetzes (BierStV)
- § 11 Verordnung zur Durchführung des Biersteuergesetzes (BierStV)
- §§ 13 bis 14 Verordnung zur Durchführung des Biersteuergesetzes (BierStV)
- § 37 Verordnung zur Durchführung des Biersteuergesetzes (BierStV)
- §§ 39 bis 39d Verordnung zur Durchführung des Biersteuergesetzes (BierStV)

## What deadlines must be paid attention to?

You must always obtain permission before starting the requested activity. This means that you must apply for the permit well in advance.

# How long does it take to process

If all information and documents are complete, the main customs office responsible for you will decide on a permit within 1 to 2 weeks of receiving your application. Longer processing times are possible in individual cases, especially if further checks - possibly also on site - are required before a decision is made.

### What are the costs?

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A security deposit may be required.