

Apply for permission to handle beer products

Anyone who wants to handle beer products that are still untaxed as a manufacturer or trader must apply for a permit to do so. This includes, among other things, the production, processing, storage, dispatch or receipt.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

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

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

- the tax reliability
- the bookkeeping and
- the spatial and technical set-up of your business.

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

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

- Permit for a tax warehouse: you operate a tax warehouse for untaxed goods. A tax warehouse is a place approved by the main customs office where beer may be produced, handled, processed, stored, received or shipped.
- Permit as a "registered consignor": you ship goods from the place of importation for which beer tax is suspended.
- Permit for tax-exempt use: you use beer tax-exempt for commercial purposes.
- Permit as "registered consignee", one-time or permanent: you receive beer from abroad for which the beer tax is suspended.
- Permit as an agent of a mail-order company

Requirements

Permission to handle untaxed beer products is usually granted only to traders. For all permits, you must be fiscally reliable. In addition, you must meet the following requirements:

For a tax warehouse permit:

- To the extent you are required to do so, keep proper commercial books and prepare timely financial statements.
- You may be required to deposit 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 exceeds 1.5 months on an annual average.

For permission as a registered consignor:

- To the extent that you are required to do so and are not a public law entity, keep proper commercial books and prepare timely financial statements.
- For transportation to other or via other member states: you provide a security, which depends on the amount of tax incurred.

For permission to use tax-exempt:

- The expected annual demand must exceed 75 hectoliters of beer.
- Do you want
 - Goods from a tax warehouse in another EU member state or
 - received from the place of importation in another member state under tax suspension,

you need a permit as a tax warehouse keeper or registered consignee.

For permission as a registered consignee for not only occasional receipt:

- To the extent that you are required to do so and are not a body governed by public law, keep proper commercial accounts and prepare financial statements in a timely manner.
- For permission to receive under tax suspension: you provide a security in the amount of the tax incurred during one month.

For permission as a registered recipient to receive once:

- To the extent that you are required to do so and are not a public law entity, you keep proper commercial books and prepare timely financial statements.
- You provide security, which is dependent on the amount of tax incurred.

For permission as an agent of a mail order company:

- To the extent you are required to do so and are not a public law entity, you keep proper commercial books and prepare timely financial statements.
- You provide a security, which depends on the amount of the 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
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- 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 form that suits you via the website of the Generalzolldirektion:
 - "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 case" (Form 2728)
 - "Application - designee of a mail order vendor" (Form 2753).
- Complete the forms in full and mail them to your local Main Customs Office.
- The main customs office will examine your application.
- You will receive a decision in the form of a permit or a refusal.

The main customs office responsible is the one from whose district you operate your business or, if you do not operate a business, the one in whose district you are resident. If your business 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 locally 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 after receipt of 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?

There is no cost to you for the issuance of permits.
A security deposit may be required.