

# Apply for permits to handle untaxed coffee

If you handle untaxed coffee or produce goods containing coffee with it, you will need a permit in many cases.

## **Competent Department**

Hauptzollamt Bremen

#### **Basic information**

The permit authorizes you to handle coffee that has not yet been taxed, for example to store it or produce goods with it. Before issuing a permit, the tax authorities generally check whether certain requirements are met, for example with regard to tax reliability, bookkeeping and the technical equipment in your business.

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

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

- Permit as a tax warehouse owner: You operate a tax warehouse for untaxed goods. A
  tax warehouse is a location approved by the main customs office where coffee may be
  produced, processed, treated, stored, received or dispatched.
- Permit as an authorized representative of a mail order company
- Permit as a "registered consignor": You ship coffee tax-free from the place of import.
- Permit for the production of goods containing coffee: You receive tax-free coffee with which you manufacture goods containing coffee.

## Requirements

If you have a license to handle coffee, you must

- · keep proper commercial accounts
- and prepare annual financial statements on time.

#### What documents do I need?

- For tax warehouse permit in duplicate:
  - for registered companies: a current excerpt from the commercial, partnership, cooperative or association register
  - for unregistered companies: a current copy of the business registration form
  - in the case of civil law companies: a current copy of the articles of association, if available

- site plans of the premises of the tax warehouse applied for, indicating the addresses as well as the functions of the rooms, areas and equipment
- a declaration of operation describing the operations related to the production, processing and storage in the tax warehouse applied for
- For permission as an agent of a mail order company in duplicate:
  - for registered companies: a current excerpt from the commercial, partnership, cooperative or association register
  - for unregistered companies: a current copy of the business registration form
  - in the case of civil law companies: a current copy of the articles of association.
  - At the request of the competent main customs office, the applicant must provide further information if this appears necessary to secure tax revenue or for tax supervision.
- For permission as a "registered consignor" in duplicate:
  - for registered companies: a current excerpt from the commercial, partnership, cooperative or association register
  - for unregistered companies: a current copy of the business registration form
  - in the case of civil law companies: a current copy of the articles of association, if any
  - a statement showing the places of importation upon receipt of the excisable goods from third countries or third territories
  - a statement of the accounting records of the shipment and whereabouts of the excisable goods

## **Procedure**

You must apply for the permit in writing:

- Download the appropriate form for you from the Customs Administration website or the Federal Tax Administration's Forms Management System (FMS):
  - Tax warehouse holders: form 1840 "Application Tax warehouse holder for coffee" and form 1841 "Business declaration - Tax warehouse for coffee"
  - Registered consignors: Form 2736 "Application registered consignor (excluding energy products)" and Form 2737 "List of goods - registered consignor (excluding energy products)"
  - Agents of a mail order company: Form 2753 "Application Agent of a mail order company (without energy products)" and Form 2754 "List of goods - Agent of a mail order company (without energy products)"
  - Manufacturers of goods containing coffee: Form 1844 "Application tax-free purchase of coffee for the manufacture of coffee-containing goods" and Form 1845 "Assortment list - attachment to the application for a permit for the tax-free purchase of coffee for the manufacture of coffee-containing goods"
- Complete the forms in full and send them by post to your main customs office.
- The main customs office will check your application.
- You will receive a permit or a rejection.

The main customs office in whose district you operate your business or, if you do not operate a business, in whose district you are resident, is responsible. 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**

- §§ 1 bis 3 Kaffeesteuergesetz (KaffeeStG)
- § 6 Absatz 1 Kaffeesteuergesetz (KaffeeStG)
- § 7 Absatz 2 Kaffeesteuergesetz (KaffeeStG)
- § 18 Absatz 4 Kaffeesteuergesetz (KaffeeStG)
- §§ 4 bis 8 Kaffeesteuer-Durchführungsverordnung (KaffeeStV)
- § 12 Kaffeesteuer-Durchführungsverordnung (KaffeeStV)
- § 27 Kaffeesteuer-Durchführungsverordnung (KaffeeStV)
- § 30 Kaffeesteuer-Durchführungsverordnung (KaffeeStV)

# What deadlines must be paid attention to?

There are no deadlines.

# How long does it take to process

3 weeks

#### What are the costs?

gebührenfrei

A security deposit may be required.