

# Apply for permission to handle tobacco products

If you wish to manufacture, process, handle, store, dispatch or receive tobacco products without incurring the tax, you can apply for a permit for suspension or exemption from the tax.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

If you belong to one of the following groups of people under excise duty law, you require a permit to handle untaxed tobacco products:

- tax warehouse keeper
- registered consignee
- registered consignor
- user

Further information on the definition of "tax warehousekeeper", "registered consignee", "registered consignor" and "user" can be found under "Further information".

Note: Transportation is only considered to be carried out under duty suspension if it is carried out using the electronic administrative document (e-VD) in the IT procedure EMCS (Excise Movement and Control System).

You require written authorization from the main customs office responsible for you. Permission will be granted to you on application (officially prescribed form) subject to revocation.

Before granting permission, 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 managing director, or to other tax-relevant persons in your business.

The main customs office may require you to provide a security deposit.

## Requirements

- You are reliable for tax purposes.

- If you are obliged to do so, you will keep proper accounts and prepare annual financial statements in good time.
- If you receive or send tobacco products for which tobacco tax is suspended or if tax matters appear to be at risk, you may have to provide a security.

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

## What documents do I need?

- The application for permission to act as a tax warehouse keeper (Form 1650) must be accompanied by 2 copies of each:
  - Declaration of operation of a tax warehouse for tobacco products with the description of the operations related to the production, processing and storage of tobacco products in the tax warehouse applied for (Form 1651)
  - Site plans of the premises of the tax warehouse applied for, indicating the addresses as well as the functions of the rooms, areas and facilities
  - A list by class of the tobacco products manufactured, processed, stored, received, or shipped from the tax warehouse (Form 1684)
- The Application for Permission as a Registered Recipient (Form 2745) must be accompanied by 2 copies of each:
  - Site plan of the enterprise with the requested place of reception in the enterprise with indication of the address
  - a record of the receipt and whereabouts of the tobacco products
  - a list of tobacco products by type (Form 1684)
- The Application for Permission to be a Registered Recipient on a Case-by-Case Basis (Form 2728) must be accompanied by 2 copies:
  - a list of tobacco varieties by class (Form 1684)
- The application for permission as a registered consignor (Form 2736) must be accompanied by 2 copies of each:
  - on receipt of tobacco products from third countries or third territories: a list showing the places of importation
  - a statement of the accounts of the dispatch and whereabouts of the tobacco products
  - a list of tobacco varieties by class (Form 1684)
- The application for tax-exempt use for business purposes (Form 2740) must be accompanied by 2 copies of each:
  - a plan of the establishment showing the places where the tobacco products are stored and used, with addresses
  - an establishment declaration of the exact purpose and manner of use (Form 2741)
- You will find detailed information on the documents required in each case in the application forms. In individual cases, your main customs office may request further documents if these are necessary to secure tax revenue or to carry out tax supervision.

## Procedure

You must apply for the permit in writing:

- Download the appropriate forms for the main application and any other required forms from the Customs website.
- Complete the required forms in full, print them out and sign them. Compile the required documents and send everything by post to your main customs office. 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.
- For tax warehouse holders, registered consignees and registered consignors: The "List of varieties, general" (Form 1684) must also be submitted to the main customs office in Bielefeld.
- The main customs office will check your application.
- You will receive a notice of approval or rejection.

## Legal bases

- [§§ 5 und 6 Tabaksteuergesetz \(TabStG\)](#)
- [§§ 7 und 8 Tabaksteuergesetz \(TabStG\)](#)
- [§§ 30 und 31 Tabaksteuergesetz \(TabStG\)](#)
- [§§ 4 bis 14 Tabaksteuerverordnung \(TabStV\)](#)
- [§§ 45 bis 47 Tabaksteuerverordnung \(TabStV\)](#)

## More information

"Tax warehouse operator": You operate a tax warehouse for untaxed tobacco products. A tax warehouse is a location approved by the main customs office where tobacco products may be manufactured, processed, treated or stored under duty suspension. Please also note: If you only want to store tobacco products in the tax warehouse but not manufacture them, you must be authorized to obtain tax stamps or only supply untaxed tobacco products. Tax stamps must be purchased from the main customs office in Bielefeld, stamped accordingly and affixed to the packaging of tobacco products.

- In the tax warehouse does not count as manufacture:
  - the packaging of tobacco products
  - the labeling of packs
  - the affixing of tax stamps
  - the tearing open of cigarettes, cigars or cigarillos
  - finishing cigars or cigarillos by pressing, sorting, powdering, ringing, wrapping and the like
  - mixing, flavoring and pressing smoking tobacco
- Under the so-called "tax suspension procedure", you can send and receive tobacco products tax-free under certain conditions.

"Registered consignee": You receive tobacco products with German tax marks. The tobacco products are transported under suspension of tobacco tax. The consignor is a tax warehouse keeper or a registered consignor in another member state.

"Registered consignor": After an import, you send tobacco products for which the tobacco tax is suspended from the place of import to authorized recipients in Germany or in other countries of the European Union (e.g. to a tax warehouse).

"User": You use tobacco products tax-free outside the tax warehouse, for example

- for commercial purposes, except for smoking and the manufacture of tobacco products
- for scientific purposes, for example for experiments.

### **What deadlines must be paid attention to?**

You must apply for a permit prior to the planned start of operation of a tax warehouse or the dispatch, receipt or use of untaxed tobacco products.

### **How long does it take to process**

8 weeks bis 12 weeks

### **What are the costs?**

gebührenfrei

You may be required to provide a security deposit.