

## Apply for permits to handle alcopops

If you are handling 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 the alcopops.

### Competent Department

- [Hauptzollamt Bremen](#)

### Basic information

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

If you belong to one of the following groups of people, you need a permit in handling the untaxed goods:

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

In all cases you need a written permission from the main customs office responsible for you. The permission is granted to you subject to revocation.

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

If you are a tax warehouse owner and use untaxed alcohol to produce alcopops, you also need a permit for a tax warehouse for alcohol products (alcohol and alcohol-containing goods). In these cases, it is called a "combined warehouse 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 fiscally reliable.
- To the extent you are required to do so, you keep proper records and prepare timely financial statements.
- If you receive or ship goods for which alcopop tax is suspended, or if tax matters appear to be at risk, you may be required to provide security.

Detailed information on the respective requirements for a permit can be found 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 advance in writing to the relevant main customs office.

- Download the appropriate form for the main application on the website of the customs administration:
  - "Application for Permit as Tax Warehouse Keeper for Alcohol Products or Alcopops" (Form 1240).
  - "Application - registered consignee, permanent permit" (Form 2745).
  - "Application - Registered Recipient on a Case-by-Case Basis" (Form 2728).
- Complete the forms in their entirety, assemble the documents required for each, and mail them to your main customs office.
- The main customs office will review your application.
- You will receive notification with permission or a denial.

## 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?**

for permission: none

Security deposit may be required