

## Apply for permits to handle untaxed coffee

If you handle untaxed coffee or manufacture coffee-containing goods with it, in many cases you will need a permit to do so.

### Competent Department

- [Hauptzollamt Bremen](#)

### Basic information

The permit entitles you to handle coffee that has not yet been taxed, for example, to store it or produce goods with it. Before granting a permit, the tax authorities generally check whether certain requirements have been 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 manager, or to other persons in your business who are relevant for tax purposes.

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

- Permit as a tax warehouse holder: you operate a tax warehouse for untaxed goods. A tax warehouse is a place approved by the main customs office where coffee may be manufactured, processed, stored, received or shipped.
- Permit as an agent of a mail order company
- Permit as a "registered consignor": you ship coffee tax-free from the place of importation.
- Permit to manufacture goods containing coffee: You receive tax-exempt coffee with which you manufacture coffee-containing goods.

### Requirements

If you have a permit to handle coffee, you must

- keep proper commercial books
- and prepare financial statements in a timely manner.

### 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 form that suits you via the website of the Customs Administration or the Form Management System (FMS) of the Federal Tax Administration:
  - Tax Warehouse Owner: Form 1840 "Application - Tax Warehouse Owner 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)"
  - Mail order agent: Form 2753 "Application - Mail order agent (excluding energy products)" and Form 2754 "List of Goods - Mail order agent (excluding energy products)"
  - Manufacturers of goods containing coffee: Form 1844 "Application - Tax-Exempt Purchase of Coffee for the Manufacture of Coffee-Containing Merchandise" and Form 1845 "Assortment List - Attachment to Application for Permit to Purchase Coffee Tax-Exempt for the Manufacture of Coffee-Containing Merchandise."
- Complete the forms in full and mail them to your main customs office.
- The main customs office will review your application.
- You will receive a permit or a refusal.

The main customs office from whose district you operate your business or, if you do not operate a business, in whose district you have your residence is responsible. If your business is operated from a location outside Germany or if you do not have a residence in

Germany, the main customs office in whose district you first appear for tax purposes is locally 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**

The processing of your application usually takes 3 weeks.

## **What are the costs?**

There are no costs for the issuance of permits.

A security deposit may be required.