

## Apply for permission to handle energy products

If you handle energy products that still have to be taxed, you need a permit. Handling means, among other things, the production, storage, use, distribution or receipt of the energy products.

### Competent Department

- [Hauptzollamt Bremen](#)

### Basic information

The permit entitles you to handle energy products that have not yet been taxed. Energy products are, for example, fuels such as heating oil, natural gas or coal.

The examination for issuing a permit generally relates to your company in the case of traders. However, it can also refer to you personally, for example as a managing director, or to other persons in your company who are relevant to the tax.

If you handle energy products under energy tax law, you need a permit.

You can find examples under "Further notes".

### Requirements

- You are fiscally reliable.
- To the extent that you are required to do so, you keep proper records and prepare financial statements in a timely manner.
- To the extent that you are required to do so, you keep voucher books and have records that you can present to the main customs office upon request.
- If applicable, a security must be provided
- Air carriers: If you use energy products to maintain or manufacture aircraft or certain engines and motors: Permission from the Federal Aviation Office, the responsible European Aviation Safety Agency or the Federal Office of Defense Technology and Procurement.

### Procedure

The application for permission is generally informal and in writing, except for use by air carriers. Please always provide the following information and attach the required documents:

- Name, address and legal form of the applicant
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- Tax number of the applicant at the responsible tax office
- Type of energy product according to the designation in the law as well as the purpose of use
- Statement on whether similar taxed energy products are traded, stored or used

As an air carrier:

- Download the appropriate form from the Customs Administration website:
  - Application for Permission to Use Tax-Exempt Energy Products for Aviation (Form 1160).
  - Application for a one-time permit for tax-exempt use of energy products for aviation (Form 1161).
- Complete the form and attach the required documentation.
- Submit the documents by mail to your local principal customs office.
- The main customs office will check your documents.
- You will receive a decision with the permission and 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 domiciled. 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

- [§ 12 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 16 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§§ 21 bis 22 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 42 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 65 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 72 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 83 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 52 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 52 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\) in Verbindung mit §§ 25 und 27 Energiesteuergesetz \(EnergieStG\)](#)

## More information

Examples are listed below:

- They manufacture energy products.
- You store energy products.
- You use energy products for purposes other than heating or fuel.
- You use energy products as samples for testing purposes.
- You ship energy products, for example, on behalf of a company.
- They receive energy products dispatched from a tax warehouse in another Member State or from a place of import in another Member State.
- You operate a coal business or supply coal.
- You use coal in your operation, for example, to manufacture a product.
- You use natural gas in your operation, for example, to manufacture a product.

- You commercially operate shipping and use the energy products
  - for the maintenance of watercraft.
  - For the manufacture of watercraft.
- They use watercraft
  - for sea rescue.
  - as a public authority for official purposes.
- You operate commercial aviation and use energy products, for example heavy oils, under certain conditions
  - as aviation fuel.
  - as aviation turbine fuel.
  - for the maintenance of aircraft.
  - for the development and manufacture of aircraft.
- They use aircraft
  - for air rescue.
  - as a public authority for official purposes.

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

Before granting permission, the main customs office generally checks whether certain requirements are met, for example with regard to tax reliability, accounting and the technical equipment in your business.

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

You must apply for the permit before you handle energy products.

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

Processing usually takes 1 to 8 weeks.

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

There are no costs for you