

Apply for permission to handle tobacco products

If you want to manufacture, handle, process, store, ship or receive tobacco products without incurring the tax, you can apply for a permit to suspend or exempt the tax.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

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

- Tax warehouse keeper
- registered consignee
- registered consignor
- user

For further information on the definition of "tax warehouse keeper", "registered consignee", "registered consignor" and "user", please refer to "Further information".

Note: In principle, transports are only considered to be carried out under tax suspension if they are carried out with the electronic administrative document (e-VD) in the IT procedure EMCS (Excise Movement and Control System).

You need a written permission from the main customs office responsible for you. Permission will be granted to you upon application (officially prescribed form) subject to revocation.

Before granting permission, the tax authorities generally check whether certain requirements have been met, for example with regard to tax reliability, accounting and the technical equipment in your business. The check may relate to you personally, for example as managing director, or to other persons in your business who are relevant for tax purposes.

The main customs office may require you to provide security.

Requirements

- You are fiscally reliable.

- To the extent you are required to do so, you keep proper records and prepare financial statements in a timely manner.
- If you receive or ship tobacco products for which tobacco 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 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.
- Fill out each required form completely, print it out and sign it. Compile the respective required documents and send everything by mail to your responsible main customs office. The responsible main customs office is the one from whose district you operate your business or, if you do not operate a business, 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.
- 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 examine your application.
- You will receive a notice with the permission or a refusal.

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 holder": you operate a tax warehouse for untaxed tobacco products. A tax warehouse is a place approved by the main customs office where tobacco products may be manufactured, processed, handled or stored under tax 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 exclusively hand over untaxed tobacco products. You must purchase tax stamps from the Bielefeld Main Customs Office, affix them with a corresponding cancellation mark and attach them to the packaging of tobacco products.

- In the tax warehouse is not considered manufacturing:
 - the packaging of tobacco products
 - the marking of packages
 - the affixing of tax stamps
 - the tearing open of cigarettes, cigars or cigarillos
 - the finishing of cigars or cigarillos by pressing, sorting, powdering, ringing, wrapping and the like
 - the blending, flavoring and pressing of smoking tobacco.
- In 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 stamps. The tobacco goods are transported under suspension of tobacco tax. Consignor is a tax warehouse keeper or a registered consignor in another member state.

"registered consignor": after an import, you dispatch tobacco products for which tobacco tax is suspended from the place of import to authorized consignees in Germany or in other countries of the European Union (for example, to a tax warehouse).

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

- For commercial purposes, except for smoking and manufacturing 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

Processing usually takes 8 to 12 weeks.

What are the costs?

There is no cost for the permit.

You may be required to provide a security deposit.