

99102031111000

Kaffeesteuer Erhebung

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/102703333/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102031111000
Leistungsbezeichnung I	Kaffeesteuer Erhebung
Leistungsbezeichnung II	Paying coffee tax
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erhebung (111)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	30.11.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/kaffeestg_2009/BjNR191900009.html https://www.gesetze-im-internet.de/kaffeestg_2009/BjNR191900009.html https://www.gesetze-im-internet.de/kaffeestv_2010/index.html
Teaser	If you have commercial dealings with coffee or goods containing coffee, you must pay coffee tax under certain conditions.
Volltext	<p>The coffee tax is a tax levied on coffee and goods containing coffee within the meaning of the law. These include, among others:</p> <ul style="list-style-type: none"> • roasted coffee • instant coffee • cappuccino • Café au lait • espresso • mocha • latte macchiato • certain confectionery containing coffee <p>You may produce, handle, process, store, receive or ship coffee in a tax warehouse without first incurring tax. A tax warehouse must be approved by the main customs office.</p> <p>Tax is incurred as soon as the coffee is removed from the tax warehouse or goods containing coffee are produced there. The tax is also incurred, among other things, if you</p> <ul style="list-style-type: none"> • produce goods containing untaxed coffee without a permit from the main customs office or • supply coffee to persons without a permit for the tax-free commercial use of coffee or

Modul

Sachverhalt

- import coffee or goods containing coffee from another country into Germany or transport them for commercial purposes.

The amount of tax is determined by the type and quantity of coffee or by the coffee content in the goods. The tax rate is EUR 2.19 per kilogram for roasted coffee and EUR 4.78 per kilogram for soluble coffee. If you transport goods containing coffee to Germany, flat-rate tax rates apply depending on the content of roasted coffee or soluble coffee in the goods.

If you have to pay the tax, you must submit a tax return without being asked to do so. If you do not wish to pay coffee tax initially, you will need permission from the main customs office.

Erforderliche Unterlagen

If you have withdrawn or consumed coffee from a tax warehouse:

- Forms 1807 and 1808, Form 1808 is included in Form 1807.

For other tax declarations, for example, if you

- have unlawfully removed coffee from the tax warehouse or consumed it,
- have produced coffee or goods containing coffee without authorization,
- were involved in irregularities during transportation under suspension of duty or
- have supplied coffee to persons without a permit for tax-free commercial use:

- Form 1816

If the coffee tax was incurred in connection with irregularities or a disregarded prohibition, you must

Modul	Sachverhalt
	<p>calculate it yourself and submit a written tax return using:</p> <ul style="list-style-type: none"> • Form 1816 <p>If you import coffee or goods containing coffee from a third country:</p> <ul style="list-style-type: none"> • Submit the tax return as part of the customs declaration.
Voraussetzungen	<p>You must pay coffee tax if the tax has arisen and you are liable to pay tax within the meaning of the law. This may be the case in various constellations, in particular if</p> <ul style="list-style-type: none"> • you have a tax warehouse from which the products were withdrawn or consumed, • you were involved in the production using untaxed coffee without a permit, • you have supplied the coffee to persons without a permit for the tax-free commercial use of coffee, or • you were involved in irregularities during transportation during which the tax was suspended.
Kosten	<p>Abgabe: Es fallen keine Kosten an No costs will be incurred. In the event of late payment: late payment surcharge in accordance with Section 240 (1) of the Tax Code https://www.gesetze-im-internet.de/ao_1977/_240.html</p>
Verfahrensablauf	<p>You can report the coffee tax by post or online.</p> <p>Report coffee tax by post:</p> <ul style="list-style-type: none"> • Download the appropriate form from the Customs Administration website or the Federal Tax Administration's Form Management System (FMS). • Complete the form in full and send it by post to your main customs office. • The main customs office will check your tax return. • If discrepancies are discovered during the check,

Modul

Sachverhalt

you will be given the opportunity to correct incorrect information or complete incomplete information by the due date of the tax. If the claim is already due or if you do not correct the information, the main customs office will assess the duties with a tax assessment notice and inform you accordingly.

- If the check does not lead to any objections, the tax amount due will normally be collected from your account by direct debit. In these cases, you do not need to do anything further.
- If the coffee tax has arisen in connection with irregularities or a disregarded ban, you must also calculate this yourself and submit a written tax return: Use the appropriate form for this.
- If you are importing coffee or goods containing coffee from a third country, submit the tax return as part of the customs declaration.

Report coffee tax online:

- To declare coffee tax online, you must log in to the customs portal.
- Call up the online declaration in the customs portal. This will guide you step by step through the necessary information, which you can enter electronically.
- Upload the required documents as a file and send the declaration.
- The main customs office will check your details and documents.
- You will receive a confirmation of transmission of your declaration.
- 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.

Bearbeitungsdauer

2 Woche(n)

Frist

Filing deadline. Submission of the tax return: If you

Modul	Sachverhalt
	<p>have withdrawn or consumed coffee from a tax warehouse:</p> <ul style="list-style-type: none"> • No later than the 10th day of the month following the date on which the tax arose Immediately if you • have unlawfully removed coffee from the tax warehouse or consumed it, • have produced coffee or goods containing coffee from untaxed coffee without authorization, • were involved in irregularities during transportation under duty suspension, or • have supplied coffee to persons without a permit for tax-free commercial use. <p>Paying the tax: If you have withdrawn or consumed coffee from a tax warehouse:</p> <ul style="list-style-type: none"> • Without request by the 20th day of the month following the date on which the tax arises <p>If the tax arises because a prohibition has been disregarded or an irregularity exists:</p> <ul style="list-style-type: none"> • immediately
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal <p>• You can find detailed information on how to lodge an objection in your tax assessment notice.</p> <ul style="list-style-type: none"> • Appeal to the tax court
Kurztext	<ul style="list-style-type: none"> • Coffee tax collection <ul style="list-style-type: none"> • Tax on coffee and goods containing coffee, for example roasted coffee, cappuccino or coffee chocolates • Production, storage and shipping only possible in a tax warehouse, which must be approved by the main customs office • Coffee tax arises on release for consumption, for example <ul style="list-style-type: none"> • by removal from the tax warehouse, but also • upon import from third countries or • the purchase for commercial purposes from the tax-free circulation of another EU member state. • The amount of tax depends on the quantity of coffee or the coffee content in the goods

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Standard tax rate: roasted coffee EUR 2.19 per kilogram and soluble coffee EUR 4.78 per kilogram. If goods containing coffee are transported to Germany, flat-rate tax rates apply depending on the content of roasted coffee or soluble coffee in the goods. • Submission of the tax return without being asked • Tax exemption is possible with permission • Responsible: Main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Kaffeesteuer Erhebung, Kaffeesteuer Erhebung