

99102122001000

# Kaffeesteuer - Erlaubnis Erteilung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102703337/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102122001000
Leistungsbezeichnung I	Kaffeesteuer - Erlaubnis Erteilung
Leistungsbezeichnung II	Applying for permits to handle untaxed coffee
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	Erteilung (1)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	16.09.2024
Fachlich freigegeben durch	General Customs Directorate (GZD)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/kaffeestg_2009/_6.html">https://www.gesetze-im-internet.de/kaffeestg_2009/_6.html</a> <a href="https://www.gesetze-im-internet.de/kaffeestg_2009/_7.html">https://www.gesetze-im-internet.de/kaffeestg_2009/_7.html</a> <a href="https://www.gesetze-im-internet.de/kaffeestg_2009/_18.html">https://www.gesetze-im-internet.de/kaffeestg_2009/_18.html</a> <a href="https://www.gesetze-im-internet.de/kaffeestv_2010/_4.html">https://www.gesetze-im-internet.de/kaffeestv_2010/_4.html</a> <a href="https://www.gesetze-im-internet.de/kaffeestv_2010/_12.html">https://www.gesetze-im-internet.de/kaffeestv_2010/_12.html</a> <a href="https://www.gesetze-im-internet.de/kaffeestv_2010/_27.html">https://www.gesetze-im-internet.de/kaffeestv_2010/_27.html</a> <a href="https://www.gesetze-im-internet.de/kaffeestv_2010/_30.html">https://www.gesetze-im-internet.de/kaffeestv_2010/_30.html</a> <a href="https://www.gesetze-im-internet.de/kaffeestg_2009/_7.html">https://www.gesetze-im-internet.de/kaffeestg_2009/_7.html</a>
Teaser	<p>If you handle untaxed coffee or wish to use it to manufacture goods containing coffee from another EU country on more than an occasional basis, you generally require a permit.</p>
Volltext	<p>The purchase and sale of certain luxury foods are generally subject to tax. This also includes coffee. You therefore need a permit to handle untaxed coffee.</p> <p>The permit authorizes you to</p> <ul style="list-style-type: none"> <li>• store untaxed coffee or</li> <li>• produce goods with it.</li> </ul> <p>Before issuing a permit, the tax authorities check whether your business meets certain requirements, for example with regard to</p> <ul style="list-style-type: none"> <li>• tax reliability,</li> <li>• bookkeeping and</li> </ul>

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- the technical equipment.

The check may relate to you personally, for example as managing director, or to other tax-relevant persons in your business.

Depending on the constellation, you may require one of the following permits:

- Tax warehouse owner: You operate a tax warehouse for untaxed goods. A tax warehouse is a location approved by the main customs office where coffee may be produced, processed, treated, stored, received or dispatched.
- Mail order company
- Tax representative of a mail order company
- Registered consignor: You ship coffee under duty suspension from the place of import.
- Permit to produce goods containing coffee: You receive tax-free coffee with which you produce goods containing coffee.
- Purchaser (permanent authorization) of coffee or goods containing coffee: You obtain coffee from the free circulation of other member states.

## Erforderliche Unterlagen

For the 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
- for civil law partnerships (GbR): a current copy of the articles of association,
- site plans of the premises of the tax warehouse applied for, indicating the addresses and the functions of the rooms, areas and facilities
- a business declaration describing the business operations relating to the production, processing and storage in the tax warehouse applied for
- Form 1840 "Application for a tax warehouse permit for coffee or notification of a change to a permit"
- Form 1841 "Application for a permit as a tax

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warehouse keeper for coffee or for the amendment of a permit"

For a permit as a mail order company:

- Form 2761 "Application for a Mail Order Dealer Permit or Notice of Modification of a Permit Form Footer"
- Form 2762 "Annex to the application for a mail order permit - list of goods"

For a permit as a tax representative of a mail order company:

- for registered companies: a current excerpt from the commercial, partnership, cooperative or association register
- for unregistered companies: a current copy of the business registration
- for GbR: a current copy of the articles of association
- Form 2753 "Application for a permit as a tax representative of a mail order company or notification of an amendment to a permit" with list of goods (Form 2754)
- 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 the permit 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
- for GbR: a current copy of the articles of association, if available
- a list of the places of importation upon receipt of the

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excise goods from third countries or third territories

- an account of the dispatch and whereabouts of the excise goods
- Form 2736 "Application for a registered consignor permit or notification of a change"
- Form 2737 "List of goods - registered consignor (excluding energy products)"

For the authorization for the non-occasional purchase of coffee/coffee-containing goods for commercial purposes:

- A description of the accounting of the purchase and whereabouts of the goods
- Form 1831 "Application for the issue of a permit as a recipient (permanent permit) or notification of a change to a permit"
- Form 1832 "Annex to the application for a license as a recipient for commercial purposes for coffee and/or goods containing coffee - list of goods -"

For the permit to receive goods containing coffee:

- for registered companies: a current extract from the commercial, partnership, cooperative or association register
- for unregistered companies: a current copy of the business registration
- for GbR: a current copy of the articles of association, if available
- a site plan of the production site of the goods containing coffee in the company with address
- a list of the product range
- a presentation of the business records on
  - the quantity purchased (tax-free coffee purchased),
- the quantity used (the coffee used for production) and
  - the balancing quantity (goods containing coffee with the
  - corresponding quantity of coffee)

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- Form 1844 "Application for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee or notification of a change to a permit"
- Form 1845 "Annex to the application (form 1844) for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee"

## Voraussetzungen

- You are fiscally reliable.
- Insofar as you are obliged to do so under the German Commercial Code or the German Fiscal Code:
  - to keep proper commercial accounts and
  - prepare annual financial statements in good time.

Please refer to the relevant application form for any special additional requirements.

## Kosten

There are no costs.

## Verfahrensablauf

You must apply for the permit online via the customs portal or by post:

Apply for a permit online:

- You call up the customs portal and log in.
- To use the service, you need to register once in the customs portal.
- Identification with "ELSTER" is required to access the service in the customs portal. You can find more information under "Online service".
- Select the service "Taxes on luxury foodstuffs - permits".
- The following forms are available there:
  - Tax warehouse keeper:
    - Form 1840 "Application for a permit as a tax warehouse keeper for coffee or notification of a change to a permit" and
    - Form 1841 "Application for a tax warehousekeeper's permit for coffee or for the amendment of a permit"
  - Registered consignors:
    - Form 2736 "Application for a registered consignor permit or notification of change" and

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- Form 2737 "List of goods - registered consignor (excluding energy products)"
  - Mail order companies:
    - Form 2761 "Application for a Mail Order Permit or Notice of Change to a Permit Form Footer" and
    - Form 2762 "Annex to the application for a permit as a mail order company - list of goods"
    - Tax representative of a mail order company:
      - Form 2753 "Application for a permit as a tax representative of a mail order business or notification of change of a permit"
  - Not only occasional purchase for commercial purposes:
    - Form 1831 "Application for a Permit as a Purchaser (Permanent Permit) or Notification of Change of Permit" and
    - Form 1832 "Annex to the application for a permit as a purchaser for commercial purposes for coffee and/or (permanent permit) or goods containing coffee"
    - Manufacturers of goods containing coffee:
      - Form 1844 "Application for a permit for the tax-free purchase of coffee for the production of coffee-containing goods or notification of a change to a permit" and
      - Form 1845 "Annex to the application (form 1844) for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee"
  - Complete the selected form in full.
  - You submit the required documents electronically.
  - The main customs office will check your application.
  - You can call up the decision (approval or rejection) for the submitted form digitally in the customs portal.

### Procedure by post:

- You download the appropriate form for you from the customs administration website:
  - Tax Warehouse Holder:
    - Form 1840 "Application for a permit as a tax warehouse holder for coffee or notification of a change to a permit" and
    - Form 1841 "Application for a tax warehousekeeper's permit for coffee or for the

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amendment of a permit"

- Registered consignor:
  - Form 2736 "Application - registered consignor (excluding energy products)" and
  - Form 2737 "List of goods - registered consignor (excluding energy products)"
- Mail order company:
  - Form 2761 "Application for Permit as a Mail Merchant or Notice of Change to a Permit Form Footer" and
  - Form 2762 "Annex to the application for a permit as a mail order company - list of goods"
- Tax representative of a mail order company:
  - Form 2753 "Application for a permit as a tax representative of a mail order business or notification of amendment of a permit with list of goods"
- Not only occasional purchase for commercial purposes:
  - Form 1831 "Application for a Permit as a Purchaser (Permanent Permit) or Notification of Amendment of a Permit" and
  - Form 1832 "Annex to the application for a license as a purchaser for commercial purposes for coffee and/or goods containing coffee - list of goods -"
- Manufacturers of goods containing coffee:
  - Form 1844 "Application for a permit for the tax-free purchase of coffee for the production of coffee-containing goods or notification of an amendment to a permit" and
  - Form 1845 "Annex to the application (form 1844) for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee"
- Complete the respective form in full and attach any additional documents. Each form contains instructions for completion and, if necessary, further information on the procedure applied for.
- You send everything by post to your local main customs office. The main customs office will check your application.
- You will receive a decision by post in the form of a permit or a refusal.

## Bearbeitungsdauer

The processing time is usually 1 to 3 weeks. It depends on the specific circumstances of each individual case, in particular on the result of the examination of the



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	actual operating conditions.
<b>Frist</b>	There is no deadline. However, you must submit the application for a permit in good time before your tax warehouse is put into operation for the first time or before you commence your activities as a registered consignor or as a mail order company, tax representative of a mail order company or permanent consignee.
<b>weiterführende Informationen</b>	<a href="https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html">https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html</a> <a href="https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Auskunfts-Melde-Vorlagepflichten/auskunfts-melde-vorlagepflichten_node.html">https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Auskunfts-Melde-Vorlagepflichten/auskunfts-melde-vorlagepflichten_node.html</a>
<b>Hinweise</b>	There are no indications or special features.
<b>Rechtsbehelf</b>	<ul style="list-style-type: none"> <li>• Objection</li> </ul> Detailed information on how to lodge an objection can be found in the respective notification. <ul style="list-style-type: none"> <li>• Appeal to the tax court</li> </ul>
<b>Kurztext</b>	<ul style="list-style-type: none"> <li>• Coffee tax permit issue               <ul style="list-style-type: none"> <li>• Handling of untaxed coffee only with permission, for example                   <ul style="list-style-type: none"> <li>• Storage of coffee in a tax warehouse</li> <li>• or shipping coffee as a so-called registered consignor</li> </ul> </li> <li>• Different permits, for example                   <ul style="list-style-type: none"> <li>• to operate a tax warehouse,</li> <li>• for shipping as a "registered consignor" or</li> <li>• for the production of goods containing coffee</li> </ul> </li> <li>• Prerequisites:                   <ul style="list-style-type: none"> <li>• Tax reliability</li> <li>• where required:                       <ul style="list-style-type: none"> <li>• proper commercial accounting</li> <li>• Preparation of timely annual financial statements</li> </ul> </li> </ul> </li> <li>• Applications possible online or by post</li> <li>• Responsible: locally competent main customs office</li> </ul> </li> </ul>
<b>Ansprechpunkt</b>	
<b>Zuständige Stelle</b>	

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Formulare	<a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1840">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1840</a> <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1841">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1841</a> <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2736">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2736</a> <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2737">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2737</a> <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2753">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2753</a> <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2754">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2754</a> <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1844">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1844</a> <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1845">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1845</a>
Ursprungsportal	Kaffeesteuer - Erlaubnis Erteilung, Kaffeesteuer - Erlaubnis Erteilung