

99102123006000

Steuerentlastung von der Kaffeesteuer für Steuerlagerinhaber Genehmigung

Heruntergeladen am 12.07.2025

<https://fimportal.de/xzufi-services/102703339/B100019>

| Modul | Sachverhalt |
|---------------------------|--|
| Leistungsschlüssel | 99102123006000 |
| Leistungsbezeichnung I | Steuerentlastung von der Kaffeesteuer für Steuerlagerinhaber Genehmigung |
| Leistungsbezeichnung II | Applying for a refund, remission or reimbursement of 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 | Genehmigung (6) |
| SDG-Informationsbereich | Verbrauchssteuern: Informationen über die |

| Modul | Sachverhalt |
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| | allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung |
| Lagen Portalverbund | Steuern und Abgaben für Betriebe (2040200) |
| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 13.11.2023 |
| Fachlich freigegeben durch | Federal Ministry of Finance (BMF) |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/kaffeestg_2009/_21.html https://www.gesetze-im-internet.de/kaffeestv_2010/_30.html https://www.gesetze-im-internet.de/kaffeestv_2010/_36.html |
| Teaser | If you can prove that you have paid tax on coffee or goods containing coffee, you can receive a refund, remission or reimbursement of coffee tax under certain conditions. |
| Volltext | <p>You can apply for relief from coffee tax at your local main customs office if you originally paid tax on the coffee or goods containing coffee, but later use them for a purpose that justifies relief.</p> <p>Tax relief can mean</p> <ul style="list-style-type: none"> • Remission: the tax you have already incurred but not yet paid will be remitted. You can only apply for this if you are also liable to pay tax on the goods in question. • Refund: The tax already paid will be refunded to you. You can only submit this application if you are also liable for the tax on the goods in question. • Reimbursement: You are not the tax debtor who has already paid the tax, but another tax debtor has paid the tax liability for the goods. The tax will be refunded to you on application (refund). <p>Coffee tax relief is possible in the following cases:</p> <ul style="list-style-type: none"> • You take coffee that has already been taxed into your |

Modul

Sachverhalt

tax warehouse. A tax warehouse is a place approved by the main customs office where the products may be manufactured, processed, treated, stored, received or dispatched.

- You deliver coffee that has already been taxed to a recipient in another member state of the European Union (EU).
- You deliver goods containing coffee that have already been taxed to a recipient in another EU member state or export the goods to a third country outside the EU.
- You destroy coffee that has already been taxed at your expense at a location other than your tax warehouse.
- You destroy goods containing coffee that have already been taxed in your manufacturing plant.

If you want to transport taxed coffee or goods containing coffee to another member state in return for tax relief or export goods containing coffee, you need prior approval from the main customs office in the form of a commitment certificate. You must apply for this using an official form.

Erforderliche Unterlagen

If you include coffee in your tax warehouse:

- Records in accordance with the officially prescribed form (business records may be permitted)

If you deliver coffee or goods containing coffee to another Member State or to a third country:

- for deliveries to third countries or third territories outside the EU: the proof of export
- for deliveries to a recipient in another EU member state: the delivery note
- on request, a document or proof containing the information listed in Section 33 (1) and Section 34 (2) of the Coffee Tax Implementing Regulation
- Form 1846 "Application for the issuance of a certificate of exemption from coffee tax"
- Form 1847 "List of goods annexed to the application (Form 1846) for a commitment certificate for coffee and/or goods containing coffee"
- Form 1807 "Monthly tax declaration/relief declaration for coffee and/or goods containing coffee" with

Modul

Sachverhalt

associated form 1809 "Annex to the application for relief from coffee tax"

If you have a tax warehouse and have paid tax on the goods yourself:

- Form 1807 "Monthly tax declaration/relief declaration for coffee and/or goods containing coffee" with linked form 1808 "Attachment to the monthly tax declaration/relief declaration for coffee and/or goods containing coffee"

If you hold a tax warehouse and receive goods that someone else has paid tax on, in addition:

Form 2735 "Confirmation of taxation"

Voraussetzungen

- You prove that the coffee or goods containing coffee have already been taxed.
- You keep records of the coffee that you take into the tax warehouse.
- You can present the proof of export for deliveries to third countries or the delivery bill for deliveries to another EU member state.
- The main customs office has issued you with a corresponding confirmation certificate.
- You report any planned destruction with the type and quantity of goods in good time.

Kosten

There are no costs.

Verfahrensablauf

You can apply for coffee tax relief by post or online.

Apply for relief by post:

- If you hold a tax warehouse and had paid tax on the goods yourself, apply for tax remission or refund as part of your monthly tax return. Complete the tax relief declaration and the attachments listed therein.
- If you have a tax warehouse and take in goods that someone else has paid tax on, you can apply for a refund.
- If you deliver coffee or goods containing coffee to a recipient in another member state or want to export goods containing coffee to third countries or third

Modul

Sachverhalt

territories, follow 2 steps: Step 1: You apply for a commitment for relief. Step 2: If you have received a commitment slip, submit an application for tax relief.

- The main customs office checks your documents.
- You will receive a decision approving or rejecting your application.

Apply for relief online:

- To apply for discharge online, you need a permit.
- Call up the online application on the customs portal on the Internet. 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 application.
- The main customs office will check your details and documents.
- You will receive a decision approving or rejecting your application.

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 - 3 Woche(n)

Frist

Submission of the application/notification for tax relief upon • Inclusion in the tax warehouse: with the monthly tax return • Destruction of goods containing coffee: at least 1 week before destruction, stating the time and place of destruction and the type and quantity of goods containing coffee

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Alkohol-Tabakwaren-Kaffee/Steuervergünstigung/Steuerentlastung/steuerentlastung_node.html
<https://www.formulare-bfinv.de/>

Hinweise

| Modul | Sachverhalt |
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| Rechtsbehelf | <ul style="list-style-type: none"> • Appeal. You can find detailed information on how to lodge an objection in your tax assessment notice. • Appeal to the tax court |
| Kurztext | <ul style="list-style-type: none"> • Coffee tax relief for tax warehouse holders Authorization • Relief means reimbursement, remission or refund of coffee tax • Relief can be applied for if coffee or goods containing coffee are already taxed, but are then used for a purpose that does not provide for taxation for this purpose • Examples: Coffee that has already been taxed is returned to a tax warehouse Goods containing coffee are destroyed Coffee is delivered to another country • Tax relief on application • Responsible: locally competent main customs office |
| Ansprechpunkt | |
| Zuständige Stelle | |
| Formulare | |
| Ursprungsportal | Steuerentlastung von der Kaffeesteuer für Steuerlagerinhaber Genehmigung, Steuerentlastung von der Kaffeesteuer für Steuerlagerinhaber Genehmigung |