

Erstattung, Erlass oder Vergütung der Kaffesteuer beantragen

If you can prove that coffee or goods containing coffee have been taxed, you can receive a refund, remission or reimbursement of the coffee tax under certain conditions.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

Coffee tax relief is available if the coffee or goods containing coffee were originally taxed but are later used for a purpose that justifies relief. Tax relief can mean

- The tax already incurred but not yet paid will be remitted to you. You can only submit the corresponding application if you are also the tax debtor for the goods in question (remission).
- The tax already paid will be refunded. You can only submit this application if you are also the tax debtor for the goods in question (refund).
- 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)

Coffee tax relief is possible in the following cases:

- You take coffee that has already been taxed into your 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.
- You deliver goods containing coffee that have already been taxed to a recipient in another Member State or export the goods to a third country.
- 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.

Requirements

- You can 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 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.

Procedure

To apply for relief from coffee tax, proceed as follows:

- If you are a tax warehouse owner and have paid tax on the goods yourself, apply for a remission or refund of the tax as part of your monthly tax return. Complete the relief declaration and the attachments listed there:
 - Form 1807 "Monthly tax return/relief declaration for coffee and/or goods containing coffee" and
 - Form 1808 "Annex to the monthly tax return/relief declaration for coffee and/or goods containing coffee"
- If you are a tax warehouse owner and take back goods that someone else has paid tax on, you can apply for a refund:
 - Form 2735 "Taxation confirmation"
- 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 territories, follow 2 steps:
 - Step 1: You submit an application for approval for relief:
 - Form 1846 "Application for a certificate of commitment for relief from coffee tax" and
 - Form 1847 "List of goods - Annex to the application (Form 1846) for a commitment certificate for coffee and/or goods containing coffee"
 - Step 2: If you have received a commitment certificate, submit an application for tax relief:
 - Form 1807 "Monthly tax declaration/relief declaration for coffee and/or goods containing coffee"
 - Form 1809 "Attachment to the application for relief from coffee tax (Form 1807)"
- The main customs office will check your 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.

More information

Anyone wishing to transport taxed coffee or goods containing coffee to another Member State in return for tax relief or to export goods containing coffee requires prior approval from the main customs office in the form of a commitment certificate. This must be applied for using the official form.

You must apply for tax relief.

What deadlines must be paid attention to?

Submission of the application for tax relief to

- entry into the tax warehouse: with the monthly tax return
- Export to another Member State or a third country: by the 10th day of the 2nd month following the discharge period
- Destruction of goods containing coffee: at least 1 week before destruction, indicating the time and place of destruction and the type and quantity of goods containing coffee

How long does it take to process

No processing time can be specified.

What are the costs?

gebührenfrei