

# Kaffeesteuer bezahlen

If you handle coffee or goods containing coffee, you must pay coffee tax under certain conditions.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

Coffee tax is a tax levied on coffee and coffee-containing goods as defined by law. These include:

- Roasted coffee
- soluble coffee
- Cappuccino
- café au lait
- Espresso
- Mocha
- latte macchiato certain confectionery containing coffee

You may manufacture, handle, process, store, receive or ship coffee in a tax warehouse without first incurring taxes. A tax warehouse must be approved by the main customs office.

The tax arises as soon as coffee is removed from the tax warehouse or goods containing coffee are produced there. In addition, the tax arises, among other things, if you

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

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

If you are required to pay the tax, you must file 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.

## Requirements

You must pay coffee tax if the tax has arisen and you are a tax debtor within the meaning of the law. This can be the case in various constellations, in particular if

- you are the owner of a tax warehouse from which the products were taken or consumed,
- you were involved in a production using untaxed coffee without a permit,
- you have supplied the coffee to persons without a permit for the tax-exempt commercial use of coffee, or
- you were involved in irregularities during a transport during which the tax was suspended.

## Procedure

You declare the coffee tax in writing as follows:

- Download the appropriate form from the Customs Administration website or the Federal Tax Administration's Forms Management System (FMS):
- Use Form 1807 and 1808 if you removed or consumed coffee from a tax warehouse.
- Use Form 1816 for other tax filings, for example, if you are
  - Unlawfully removed or consumed coffee from a tax warehouse,
  - Produced coffee or goods containing coffee without a permit,
  - participated in irregularities in the movement under tax suspension, or
  - Have supplied coffee to persons without permission for tax-exempt commercial use.
- Fill out the form completely and mail it to your main customs office.
- The main customs office examines your tax return.
  - If any discrepancies are discovered during the check, you will be given the opportunity to correct incorrect information or complete incomplete information up to the due date of the levies. 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 and inform you of this.
  - If the check does not result in any objections, the amount of duty due is normally 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 prohibition, you must also calculate it yourself and submit a written tax return: To do this, use the form "Tax declaration for coffee and/or coffee-containing goods in individual cases" (Form 1816).
- If you are importing coffee or goods containing coffee from a third country, you submit the tax declaration as part of the customs declaration.

The responsible customs office is the main customs office 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 of 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.

## Legal bases

- [§ 12 Absatz 1 Kaffeesteuergesetz \(KaffeeStG\)](#)
- [§ 17 Absatz 6 Kaffeesteuergesetz \(KaffeeStG\)](#)
- [§ 18 Absatz 5 Kaffeesteuergesetz \(KaffeeStG\)](#)
- [§ 19 Kaffeesteuergesetz \(KaffeeStG\)](#)
- [§ 6 Kaffeesteuerverordnung \(KaffeeStV\)](#)
- [§§ 20-22 Kaffeesteuerverordnung \(KaffeeStV\)](#)
- [§§ 24-25 Kaffeesteuerverordnung \(KaffeeStV\)](#)
- [§§ 27-28 Kaffeesteuerverordnung \(KaffeeStV\)](#)
- [§ 30 Kaffeesteuerverordnung \(KaffeeStV\)](#)

## What deadlines must be paid attention to?

Tax return filing:

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

No later than the 10th day of the month following the date on which the tax was incurred.

Immediately, if you

Unlawfully removed or consumed coffee from a tax warehouse, produced coffee or coffee-containing goods from untaxed coffee without permission, participated in irregularities in the movement under tax suspension, or have supplied coffee to persons without permission for tax-free commercial use.

Paying the tax:

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

Without request, by the 5th day of the 2nd month following the date on which the tax arises.

If the tax arises because a prohibition has been disregarded or an irregularity exists:

Immediately.

## How long does it take to process

The processing of your application usually takes 2 weeks.

## What are the costs?

There are no costs.

In the event of late payment: late payment surcharge pursuant to Section 240 (1) of the German Fiscal Code (Abgabenordnung)