

# Erstattung, Erlass oder Vergütung der Kaffeesteuer beantragen

If coffee or goods containing coffee are proven to have been taxed, you may be eligible for a refund, remission, or allowance of coffee tax under certain circumstances.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

Coffee tax relief is available if the coffee or coffee-containing goods were originally taxed but are later used for a purpose that justifies relief. Relief from tax may mean:

- The tax that has already been incurred but not yet paid will be waived for you. You can only make the relevant application if you are also the tax debtor for the goods in question (waiver).
- The tax already paid will be refunded to you. You can also apply for this only 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 debt for the goods. Upon request, the tax will be refunded to you (reimbursement).

Relief from coffee tax 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 products may be manufactured, processed, stored, received or dispatched.
- You deliver already taxed coffee to a consignee in another Member State.
- You deliver already taxed coffee-containing goods to a consignee in another Member State or export the goods to a third country.
- You destroy already taxed coffee at your expense at a location other than your tax warehouse.
- You destroy already taxed coffee-containing goods in your manufacturing plant.

## Requirements

- You prove that the coffee or coffee-containing goods have already been taxed.
- You keep records of the coffee you receive in the tax warehouse.
- You can show proof of export in the case of deliveries to third countries or the delivery bill in the case of deliveries to another Member State.
- You have been issued a corresponding commitment certificate by the main customs office.

- You notify a planned destruction with type and quantity of the goods in time.

## Procedure

To claim relief from coffee tax, follow these steps:

- If you are a tax warehouse owner and had paid tax on the goods yourself, apply for the remission or refund of the tax in your monthly tax return. In it, fill in the relief application and the attachments listed there:
  - Form 1807 "Monthly Tax Filing/Relief Filing for Coffee and/or Goods Containing Coffee" and.
  - Form 1808 "Attachment to Monthly Tax Filing/Relief Filing for Coffee and/or Coffee-Containing Merchandise."
- If you are a tax warehouse holder and take back goods that someone else had taxed, you can apply for a refund:
  - Form 2735 "Confirmation of taxation".
- If you are delivering coffee or coffee-containing goods to a consignee in another Member State or exporting coffee-containing goods to third countries or third territories, follow 2 steps:
  - Step 1: You apply for a commitment for relief:
    - Form 1846 "Application for Grant of Certificate of Relief from Coffee Tax" and
    - Form 1847 "List of Goods - Attachment to Application (Form 1846) for Certificate of Assent for Coffee and/or Goods Containing Coffee"
  - Step 2: Once you have received a commitment letter, you submit an application for tax relief:
    - Form 1807 "Monthly Tax Return/Relief Application for Coffee and/or Goods Containing Coffee"
    - Form 1809 "Annex 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 responsible is the one from whose district you operate your business or, if you do not operate a business, the one 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.

## 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 an approval certificate. This must be applied for using an official form.

You must apply for the relief.

## What deadlines must be paid attention to?

Submission of the application for tax relief to

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- 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?**

There are no costs.