

## Transport coffee tax free

If you want to transport coffee tax-free, you must notify the customs administration or be able to prove this accordingly.

### Competent Department

- [Hauptzollamt Bremen](#)

### Basic information

If you are transporting coffee without the products already being subject to coffee tax, this is referred to as "transport under suspension of tax". The tax is suspended as long as the products are in transit to their final destination. The tax is then levied at the destination. In certain cases, the products can be used tax-free after transportation.

It is possible to transport under suspension of tax

- within the German tax territory from a tax warehouse.
  - to another tax warehouse. A tax warehouse is a place approved by the main customs office where the products may be manufactured, processed, stored, received or dispatched.
  - to a person who is allowed to manufacture goods containing coffee with the products.
  - To beneficiaries. Beneficiaries include foreign armies, diplomatic missions, and consular posts.
- within the German tax territory by registered consignors, for example after direct import from a country outside the European single market, i.e. a third country
  - to a tax warehouse.
  - To a person who may manufacture goods containing coffee with the products.
  - to beneficiaries.
- from another EU member state
  - to a tax warehouse.
  - to a person with permission to obtain coffee tax-free for the manufacture of coffee-containing goods.
- to recipient in another EU member state
  - from a German tax warehouse.
  - from a registered consignor, for example, after direct import from a third country.
- to a third country
  - from a German tax warehouse.
  - by a registered consignor in Germany.
  - In this case, the coffee can be exported either directly or via the territory of further EU member states.

## Requirements

- You can transport coffee under tax suspension under certain conditions if you have a tax warehouse or are a registered consignor. For both, you need an authorization from the main customs office.
- You must notify the customs administration of every shipment of coffee within the German tax territory or provide evidence of shipments to and from other EU member states and third countries. You must keep regular records for this purpose.

## What documents do I need?

- You must keep records of the transportation of the coffee in the following cases:
- You are a tax warehouse keeper or registered consignor and ship coffee to another EU member state? You must note the following and present it to the main customs office upon request:
  - the name and address of the recipient, as well as his VAT number,
  - the type of coffee,
  - the quantity of coffee,
  - the place and date of delivery,
  - the agreed remuneration and the date of receipt,
  - the transport or dispatch to another Member State, and
  - the destination in the other Member State
- You are a tax warehouse keeper or registered consignor and send the coffee to another EU member state via a consignee who is initially still in the German tax territory? You must additionally follow the main customs office on demand
  - an acknowledgement of receipt from the consignee or his representative
  - an assurance by the consignee or his agent to transport the coffee to another Member State
- You are a tax warehouse keeper, a registered consignor and you want to export coffee to a third country? You have to prove the dispatch with a document containing the following information:
  - the name and address of the company,
  - the type of coffee,
  - the quantity of the exported coffee
  - the place and date of export, and
  - a confirmation of exit from the customs office of exit or an exit note from the main customs office supervising the export that the coffee has left the excise territory of the European Community.

## Procedure

If you are transporting coffee in the German tax territory:

- Go to the "Service" section of the Customs Administration website to the "Forms and Information Sheets" subpage.
- Use the search to get to form 2750 "Accompanying document (without energy products)".
- Complete the form and print a total of 4 copies.
  - Are you a tax warehouse keeper? Then take Copy 1 to your warehouse records.
  - Are you a registered consignor? Then submit copy 1 to the main customs office responsible for the place of import.

- All other copies must be carried during transport.
- Hand over copies 2, 3 and 4 to the consignee upon arrival at the destination.
- Copy 2 is for the consignee.
- On copies 3 and 4, the consignee confirms receipt of the goods and then forwards the documents to the relevant main customs office.
- The main customs office checks the documents. It retains one copy and returns copy 4 to the consignee.
- Copy 4 must now be returned by the consignee to the consignor or, in the case of shipment from the place of importation, to the main customs office responsible there.
- If you are delivering to beneficiaries within the tax territory, you must also complete an exemption certificate.

If you transport coffee from or to other EU member states:

- Are you a tax warehouse keeper and receive coffee? If so, you must enter this in your stock ledger.
- Are you a tax warehouse keeper or registered consignor and send coffee to another EU member state? Then you must deliver the coffee immediately and keep records.
- You are a tax warehouse keeper or registered consignor and send the coffee to another EU member state via a consignee who is initially still in the German tax territory? Then the recipient must transport the products to the other EU member state without delay. You must be able to produce the records.
- At the request of the main customs office, you must present the coffee.

If you export coffee to a third country:

- Are you a tax warehouse holder, registered consignor or you want to export coffee to a third country? Then you must export the products immediately. When you ship, you must provide proof.

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 is responsible. If your business is operated from a location outside 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

- [§§ 9 - 10 Kaffeesteuergesetz \(KaffeeStG\)](#)
- [§§ 14 -19 Kaffeesteuer-Durchführungsverordnung \(KaffeeStV\)](#)

## More information

For tax control purposes, you must notify the customs authorities in writing or provide easily verifiable accounting evidence when you transport the coffee under duty suspension. If irregularities occur during transport, the tax suspension ends and the products must be taxed.

## **What deadlines must be paid attention to?**

When transporting coffee

within the German tax territory:

Submission of the certificate without delay

When transporting coffee to another EU member state:

- Delivery of the products without delay
- Noting the departure and keeping the proofs ready: without delay

When transporting coffee to a third country:

Note the departure and keep the proofs ready: immediately

## **What are the costs?**

There is no cost for receiving the notification.

If tax issues appear to be at risk, you may be required to provide security for transportation to the main customs office.