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# Kaffeesteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/102703335/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102121261000
Leistungsbezeichnung I	Kaffeesteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme
Leistungsbezeichnung II	carry coffee free of 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	Entgegennahme (261)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und

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	Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/kaffeestg_2009/">https://www.gesetze-im-internet.de/kaffeestg_2009/</a> <a href="https://www.gesetze-im-internet.de/kaffeestv_2010/">https://www.gesetze-im-internet.de/kaffeestv_2010/</a>
Teaser	If you want to transport coffee tax-free, you must inform the customs administration of this or be able to prove it accordingly.
Volltext	<p>If you transport coffee without the products already being subject to coffee tax, this is referred to as "transport under suspension of excise duty". The tax is suspended while the products are in transit to their final destination. The tax is then levied at the place of destination. In certain cases, the products may be used free of tax after transport. It is possible to transport the goods under suspension of excise duty</p> <ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.</li> <li>• from another EU Member State to a tax warehouse. to a person authorized to receive coffee tax-free for the manufacture of coffee-containing goods.</li> <li>• to recipients in another EU Member State from a</li> </ul>

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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. The coffee can be exported either directly or via the territory of other EU member states.

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

## Erforderliche Unterlagen

You must keep records of the transport of the coffee in the following cases:

- Are you a tax warehouse keeper or a registered consignor sending coffee to another EU Member State? You must make a note of the following and present it to the main customs office on request: The name and address of the consignee, and the consignee's sales tax identification number, the type of coffee, the quantity of coffee, the place and date of delivery, the agreed remuneration and the date of collection, the transport or dispatch to another Member State, and the destination in the other Member State
- Are you a tax warehouse keeper or registered consignor and are you sending coffee to another EU Member State via a consignee who is initially still in the German tax territory? You must also show the following to the main customs office on request: an acknowledgement of receipt by the consignee or his representative an undertaking by the consignee or his agent to transport the coffee to another Member State
- You are a tax warehouse holder, a registered consignor and you want to export coffee to a third country? You must provide proof of dispatch with a document containing the following information: the name and address of the company the type of coffee, the quantity of coffee exported the place and date of export, and a certificate 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.

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### Voraussetzungen

- 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 authorisation from the main customs office.
- You must notify the customs administration of every shipment of coffee within the German tax territory and provide evidence of shipments to and from other EU member states and third countries. You must keep regular records for this purpose.

### Kosten

There are no costs for the receipt of the declaration. If tax matters appear to be at risk, you may have to provide security for carriage to the main customs office.

### Verfahrensablauf

If you are transporting coffee in the German tax territory:

- Go to the website of the customs administration in the section "Service" on the subpage "Forms and leaflets".
- The search will take you to form 2750 "Accompanying document (excluding energy products)".
- Complete the form and print out 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 on arrival at the destination.
- Copy 2 is intended 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, if sent 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

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states:

- Are you a tax warehouse keeper and receive coffee? Then you must enter this in your stock book.
- 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.
- Are you a tax warehouse keeper or registered consignor and send the coffee to another EU member state via a recipient 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, a registered consignor or do you want to export coffee to a third country? Then you must export the products immediately. When you send the coffee, 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 have your residence is responsible. If your business 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 locally responsible.

## Bearbeitungsdauer

### Frist

For the transport of coffee within the German tax territory: • Submission of the certificate: without delay to another EU Member State: • Delivery of the products: without delay • Noting the departure and keeping the proofs ready: without delay from another EU Member State: • Record the receipt and hold the supporting documents: without delay to a third country: • Record the departure and hold the supporting documents: without delay.

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**Sachverhalt**
**weiterführende  
Informationen**

[https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Besonderheiten-Kaffee/besonderheiten-kaffee\\_node.html](https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Besonderheiten-Kaffee/besonderheiten-kaffee_node.html)  
<https://www.formulare-bfinv.de/>

**Hinweise**
**Rechtsbehelf**
**Kurztext**

- Notification of movement under suspension of excise duty Receipt of goods
- The transport of coffee by tax warehousekeepers or registered consignors is subject to suspension of tax under certain conditions.
- tax warehouse keepers and registered consignors may store, produce, process, receive or consign coffee tax-free with the permission of the main customs office
- tax-free transport possible: within the German tax territory: for example, from one tax warehouse to another or to a person who is allowed to manufacture products containing coffee from an EU Member State to the German tax territory: for example, to a German tax warehouse or to a person authorised to receive coffee from the German tax territory to an EU Member State: for example, from a German tax warehouse from the German tax territory to a third country (country outside the inner-European area): from a German tax warehouse or by a registered consignor in Germany
- Every tax-free transport must be reported to customs or documented.
- Responsible: main customs office with local jurisdiction

**Ansprechpunkt**
**Zuständige Stelle**
**Formulare**

Forms: yes Online procedure: no Written form required: yes Personal appearance required: no  
[https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-SteuerAussetzung/Papierverfahren/papierverfahren\\_node.html](https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Steueraussetzung/Befoerderung-unter-SteuerAussetzung/Papierverfahren/papierverfahren_node.html)

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Ursprungsportal	Kaffeesteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme, Kaffeesteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme