

99102122001000

Kaffeesteuer - Erlaubnis Erteilung

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/102703337/B100019>

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| Leistungsschlüssel | 99102122001000 |
| Leistungsbezeichnung I | Kaffeesteuer - Erlaubnis Erteilung |
| Leistungsbezeichnung II | Applying for permits to handle untaxed coffee |
| 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 | Erteilung (1) |
| SDG-Informationsbereich | Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung |
| Lagen Portalverbund | Steuern und Abgaben für Betriebe (2040200) |
| Einheitlicher | |

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| Ansprechpartner | Nein |
| Fachlich freigegeben am | 16.09.2024 |
| Fachlich freigegeben durch | General Customs Directorate (GZD) |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/kaffeestg_2009/_6.html https://www.gesetze-im-internet.de/kaffeestg_2009/_7.html https://www.gesetze-im-internet.de/kaffeestg_2009/_18.html https://www.gesetze-im-internet.de/kaffeestv_2010/_4.html https://www.gesetze-im-internet.de/kaffeestv_2010/_12.html https://www.gesetze-im-internet.de/kaffeestv_2010/_27.html https://www.gesetze-im-internet.de/kaffeestv_2010/_30.html https://www.gesetze-im-internet.de/kaffeestg_2009/_7.html |
| Teaser | <p>If you handle untaxed coffee or wish to use it to manufacture goods containing coffee from another EU country on more than an occasional basis, you generally require a permit.</p> |
| Volltext | <p>The purchase and sale of certain luxury foods are generally subject to tax. This also includes coffee. You therefore need a permit to handle untaxed coffee.</p> <p>The permit authorizes you to</p> <ul style="list-style-type: none"> • store untaxed coffee or • produce goods with it. <p>Before issuing a permit, the tax authorities check whether your business meets certain requirements, for example with regard to</p> <ul style="list-style-type: none"> • tax reliability, • bookkeeping and • the technical equipment. |

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The check may relate to you personally, for example as managing director, or to other tax-relevant persons in your business.

Depending on the constellation, you may require one of the following permits:

- Tax warehouse owner: You operate a tax warehouse for untaxed goods. A tax warehouse is a location approved by the main customs office where coffee may be produced, processed, treated, stored, received or dispatched.
- Mail order company
- Tax representative of a mail order company
- Registered consignor: You ship coffee under duty suspension from the place of import.
- Permit to produce goods containing coffee: You receive tax-free coffee with which you produce goods containing coffee.
- Purchaser (permanent authorization) of coffee or goods containing coffee: You obtain coffee from the free circulation of other member states.

Erforderliche Unterlagen

For the tax warehouse permit in duplicate:

- for registered companies: a current excerpt from the commercial, partnership, cooperative or association register
- for unregistered companies: a current copy of the business registration
- for civil law partnerships (GbR): a current copy of the articles of association,
- site plans of the premises of the tax warehouse applied for, indicating the addresses and the functions of the rooms, areas and facilities
- a business declaration describing the business operations relating to the production, processing and storage in the tax warehouse applied for
- Form 1840 "Application for a tax warehouse permit for coffee or notification of a change to a permit"
- Form 1841 "Application for a permit as a tax warehouse keeper for coffee or for the amendment of a permit"

For a permit as a mail order company:

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- Form 2761 "Application for a Mail Order Dealer Permit or Notice of Modification of a Permit Form Footer"
- Form 2762 "Annex to the application for a mail order permit - list of goods"

For a permit as a tax representative of a mail order company:

- for registered companies: a current excerpt from the commercial, partnership, cooperative or association register
- for unregistered companies: a current copy of the business registration
- for GbR: a current copy of the articles of association
- Form 2753 "Application for a permit as a tax representative of a mail order company or notification of an amendment to a permit" with list of goods (Form 2754)
- At the request of the competent main customs office, the applicant must provide further information if this appears necessary to secure tax revenue or for tax supervision.

For the permit as a registered consignor in duplicate:

- for registered companies: a current excerpt from the commercial, partnership, cooperative or association register
- for unregistered companies: a current copy of the business registration
- for GbR: a current copy of the articles of association, if available
- a list of the places of importation upon receipt of the excise goods from third countries or third territories
- an account of the dispatch and whereabouts of the excise goods
- Form 2736 "Application for a registered consignor permit or notification of a change"
- Form 2737 "List of goods - registered consignor (excluding energy products)"

For the authorization for the non-occasional purchase of coffee/coffee-containing goods for commercial

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purposes:

- A description of the accounting of the purchase and whereabouts of the goods
- Form 1831 "Application for the issue of a permit as a recipient (permanent permit) or notification of a change to a permit"
- Form 1832 "Annex to the application for a license as a recipient for commercial purposes for coffee and/or goods containing coffee - list of goods -"

For the permit to receive goods containing coffee:

- for registered companies: a current extract from the commercial, partnership, cooperative or association register
- for unregistered companies: a current copy of the business registration
- for GbR: a current copy of the articles of association, if available
- a site plan of the production site of the goods containing coffee in the company with address
- a list of the product range
- a presentation of the business records on the quantity purchased (tax-free coffee purchased), the quantity used (the coffee used for production) and the balancing quantity (goods containing coffee with the corresponding quantity of coffee)
- Form 1844 "Application for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee or notification of a change to a permit"
- Form 1845 "Annex to the application (form 1844) for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee"

Voraussetzungen

- You are fiscally reliable.
- Insofar as you are obliged to do so under the German Commercial Code or the German Fiscal Code: to keep proper commercial accounts and prepare annual financial statements in good time.

Please refer to the relevant application form for any special additional requirements.

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| Kosten | There are no costs. |
| Verfahrensablauf | <p>You must apply for the permit online via the customs portal or by post:</p> <p>Apply for a permit online:</p> <ul style="list-style-type: none"> • You call up the customs portal and log in. To use the service, you need to register once in the customs portal. Identification with "ELSTER" is required to access the service in the customs portal. You can find more information under "Online service". • Select the service "Taxes on luxury foodstuffs - permits". • The following forms are available there: Tax warehouse keeper: Form 1840 "Application for a permit as a tax warehouse keeper for coffee or notification of a change to a permit" and Form 1841 "Application for a tax warehousekeeper's permit for coffee or for the amendment of a permit" Registered consignors: Form 2736 "Application for a registered consignor permit or notification of change" and Form 2737 "List of goods - registered consignor (excluding energy products)" Mail order companies: Form 2761 "Application for a Mail Order Permit or Notice of Change to a Permit Form Footer" and Form 2762 "Annex to the application for a permit as a mail order company - list of goods" Tax representative of a mail order company: Form 2753 "Application for a permit as a tax representative of a mail order business or notification of change of a permit" Not only occasional purchase for commercial purposes: Form 1831 "Application for a Permit as a Purchaser (Permanent Permit) or Notification of Change of Permit" and Form 1832 "Annex to the application for a permit as a purchaser for commercial purposes for coffee and/or (permanent permit) or goods containing coffee" Manufacturers of goods containing coffee: Form 1844 "Application for a permit for the tax-free purchase of coffee for the production of coffee-containing goods or notification of a change to a permit" and Form 1845 "Annex to the application (form 1844) for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee" • Complete the selected form in full. |

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- You submit the required documents electronically.
- The main customs office will check your application.
- You can call up the decision (approval or rejection) for the submitted form digitally in the customs portal.

Procedure by post:

- You download the appropriate form for you from the customs administration website: Tax Warehouse Holder: Form 1840 "Application for a permit as a tax warehouse holder for coffee or notification of a change to a permit" and Form 1841 "Application for a tax warehousekeeper's permit for coffee or for the amendment of a permit" Registered consignor: Form 2736 "Application - registered consignor (excluding energy products)" and Form 2737 "List of goods - registered consignor (excluding energy products)" Mail order company: Form 2761 "Application for Permit as a Mail Merchant or Notice of Change to a Permit Form Footer" and Form 2762 "Annex to the application for a permit as a mail order company - list of goods" Tax representative of a mail order company: Form 2753 "Application for a permit as a tax representative of a mail order business or notification of amendment of a permit with list of goods" Not only occasional purchase for commercial purposes: Form 1831 "Application for a Permit as a Purchaser (Permanent Permit) or Notification of Amendment of a Permit" and Form 1832 "Annex to the application for a license as a purchaser for commercial purposes for coffee and/or goods containing coffee - list of goods -" Manufacturers of goods containing coffee: Form 1844 "Application for a permit for the tax-free purchase of coffee for the production of coffee-containing goods or notification of an amendment to a permit" and Form 1845 "Annex to the application (form 1844) for a permit for the tax-free purchase of coffee for the manufacture of goods containing coffee"
- Complete the respective form in full and attach any additional documents. Each form contains instructions for completion and, if necessary, further information on the procedure applied for.
- You send everything by post to your local main customs office. The main customs office will check your application.

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| | <ul style="list-style-type: none"> You will receive a decision by post in the form of a permit or a refusal. |
| Bearbeitungsdauer | The processing time is usually 1 to 3 weeks. It depends on the specific circumstances of each individual case, in particular on the result of the examination of the actual operating conditions. |
| Frist | There is no deadline. However, you must submit the application for a permit in good time before your tax warehouse is put into operation for the first time or before you commence your activities as a registered consignor or as a mail order company, tax representative of a mail order company or permanent consignee. |
| weiterführende Informationen | https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/alkohol-tabakwaren-kaffee_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Alkohol-Tabakwaren-Kaffee/Pflichten-Beteiligten/Auskunfts-Melde-Vorlagepflichten/auskunfts-melde-vorlagepflichten_node.html |
| Hinweise | There are no indications or special features. |
| Rechtsbehelf | <ul style="list-style-type: none"> Objection Detailed information on how to lodge an objection can be found in the respective notification. Appeal to the tax court |
| Kurztext | <ul style="list-style-type: none"> Coffee tax permit issue Handling of untaxed coffee only with permission, for example Storage of coffee in a tax warehouse or shipping coffee as a so-called registered consignor Different permits, for example to operate a tax warehouse, for shipping as a "registered consignor" or for the production of goods containing coffee Prerequisites: Tax reliability where required: proper commercial accounting Preparation of timely annual financial statements Applications possible online or by post Responsible: locally competent main customs office |
| Ansprechpunkt | |
| Zuständige Stelle | |

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| Formulare | https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1840 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1841 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2736 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2737 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2753 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2754 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1844 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1845 |
| Ursprungsportal | Kaffeesteuer - Erlaubnis Erteilung, Kaffeesteuer - Erlaubnis Erteilung |