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Dies ist die dritte Ausgabe unserer Zeitung. Nach zweieinhalb Jahren schärft sich das Bild: Was ist SUEHANG? Was möchte SUEHANG sein?

Zunächst einmal sind wir ein Café im Herzen Tübingens. Wir lieben es, Gastgeber*innen zu sein und zu sehen, wie Menschen in unseren offenen Fenstern eine schöne Zeit haben.

Wir sind - zweitens - eine Rösterei. Wenn sich unsere pedantische Detailversessenheit auf Röstprofile, Geschmacksnuancen,

fares Wirtschaften, mündigen Konsum, Design und Zubereitung auf unsere Kundschaft so weit überträgt, dass Kaffeetrinken keine Tätigkeit auf Autopilot ist, sondern ein bewusster Konsum und damit zur Kontemplation wird, dann haben wir erreicht, wofür wir morgens aufstehen. Sonst nicht.

Uns erfüllt es mit Freude, dass wir neben Spezialitätenkaffeehäusern in Amsterdam, Belfast, Berlin, Bremen, Dublin, Frankfurt, Galway, Girona, Hamburg, Kiel, Leipzig, Los Angeles,

London, Lübeck, Manchester, Madrid, Montebullana, München, North Yorkshire, Paris, Rom, San Francisco, Singapur, Tel Aviv, Wicklow, Wien und Zürich auch mehr und mehr Cafés und Büros in Baden-Württemberg mit Röstkaffee versorgen dürfen.

Mik besaß die Chuzpe, Canephora (umgangssprachlich: Robusta) die Aufmerksamkeit in Sachen Sourcing, helles Röstprofil und abgestimmte Zubereitung zu widmen, die üblicherweise nur Speciality Arabica zukommt. Seitdem verstehen wir

uns als Pionier*innen in Sachen fine Canephora. Unser Verständnis wird insbesondere im Titel von Miks neuem Buch zum Ausdruck gebracht: I will have your fruitiest, funkiest, most fermented Canephora on the menu (S 13).

Und - drittens - sehen wir uns als Aktivist*innen. Wir initiieren zum Beispiel einen Protest gegen die höhere Mehrwertsteuer auf vegane Milchalternativen und bereiten uns auf den Gang vor das Bundesverfassungsgericht vor (S 08).

Wir versuchen, die SCA zu einem modernen Verständnis des Barista-Handwerks zu bewegen, die auch inklusiv für Menschen mit veganer Ernährung ist (S 06).

Wir verstehen uns auch als radikal transparent und veröffentlichten unsere Rechnungen online. Denn wir wollen, dass sich jede*r selbst ein Bild davon machen kann, ob wir die entsprechenden ethischen Anforderungen erfüllen. Für einen mündigen, sprich verantwortungsvollen Konsum. Das alles tun wir nicht nur für

uns selbst. Wir tun es, damit andere Unternehmen auf unseren Ideen aufbauen können.

Diese Zeitung, BLATT 03, schreiben wir in der Hoffnung, dass sie Quelle für Lesespaß und Inspiration ist. Sollte sie manchen zu laut, zu banal, zu politisch, zu naiv (S 12) oder zu überheblich erscheinen, bitten wir das zu entschuldigen und rufen in Erinnerung: Man kann sich aus einer Zeitung auch einen Papierhut falten.

This October, we say NO to the conservatism of the SCA.

What is the SCA? The German website tells us:

Die Specialty Coffee Association (SCA) ist eine mitgliederbasierte Nonprofit-Organisation, die tausende Kaffeespezialisten in über 100 Ländern weltweit repräsentiert – vom Farmer über Maschinenhersteller bis hin zum Röster und Barista.¹

The SCA is an integral part of the global coffee scene. It networks, trains, educates, organises (fee-based) courses, (fee-based) competitions and issues (fee-based) licences. It makes an important contribution.

However – as you can guess from the refusal to use gender-equitable language in the excerpt from the website above – the SCA is not doing pioneer work in all of its areas. This is also not the case when it comes to the matter of vegan milk alternatives.

The German Barista Championships organized by SCA will take place in mid-October as part of the Frankfurt Coffee Festival. The release of BLATT 03 falls precisely on this event. For good reason. In its regulations, the SCA defines:

A milk beverage is a combination of 1 single shot of espresso (per the definition of espresso in the “Espresso” section) and steamed cow’s milk, which should produce a harmonious balance of rich, sweet milk and espresso, and is less than 240ml in volume.^{2,3}

The artistic and experienced preparation of a so-called mixed milk drink is a central part of the barista championships. All participants are required to use cow’s milk. People who do not drink cow’s milk (for ethical or health reasons) are flying blind here in terms of taste. And above all, there is a mindset embodied that we don’t stand behind. For us, a Cappuccino or a Flat White per se is not a drink with cow’s milk. In contrast, all – literally all – of SUEDHANG employees drink milk-based drinks with so-called vegan milk alternatives. None of them consume these drinks with dairy.

What can we do in light of this conservative regulation of the SCA? Requesting again – like Toby Weedon from Oatly – that the SCA change its conservative rules? Stay away from the SCA? No. We are trying to get them to change. The initial idea comes from André Kirberg (Seekind Coffee), winner of this year’s German Roasting Championships of this very SCA. He wrote to us on Instagram:

Was haltet ihr davon, jemanden zur German Barista zu schicken, der dann Oatmilk im Service verwendet und sich disqualifizieren lässt?

Whoop! We’ll do it. Mik will do it. Thanks for the idea, André!

Thanks to our passion for legal issues, which has grown out of anger and the desire for change, we have legal support. Have a look to the German

General Equal Treatment Law (AGG). It states:

§1 Ziel des Gesetzes ist, Benachteiligungen aus Gründen der Rasse oder wegen der ethnischen Herkunft, des Geschlechts, der Religion oder Weltanschauung, einer Behinderung, des Alters oder der sexuellen Identität zu verhindern oder zu beseitigen.

§2 (1) Benachteiligungen aus einem in § 1 genannten Grund sind nach Maßgabe dieses Gesetzes unzulässig in Bezug auf [...] 4. die Mitgliedschaft und Mitwirkung in einer Beschäftigten- oder Arbeitgebervereinigung oder einer Vereinigung, deren Mitglieder einer bestimmten Berufsgruppe angehören, einschließlich der Inanspruchnahme der Leistungen solcher Vereinigungen.

My intuition is: According to AGG §2 (1) 4. the SCA’s rule of requiring the use of cow’s milk is against the law.

Mik will take part in the German Barista Championships in Frankfurt. This is where he will confront the judges with his violation of the SCA regulations by not using cow’s milk, but a vegan alternative.

He will also read them the paragraphs §1 and §2 (1) 4 of the AGG and put them to the confrontation with the choice:

Dear judges, you have the choice between following the rules of the SCA. Which will lead to my disqualification. But since we are friends of protest, we would have to take legal action against this decision. We might possibly force through

court a repetition of the competition under modified rules.

The second choice, dear jurors, is that you comply with the AGG Equal Treatment Law. Then you have to deal with the SCA. But you will act out of integrity in accordance with your values. As I suppose, you don’t want to take part in blocking the road for a small step into a slightly less frightening future.⁴

This newspaper is now printed. It will be released at the exact time of the Barista Championships. We are curious to see what happens and witness the transformations that need to happen.

ML

1 scagermany.coffee
2 2022 WBC Rules and Regulations
3 More correctly, the rules are created by the SWE, worldcoffeeeevents.org:

World Coffee Events (WCE) is an event management organization registered in Dublin, Ireland. WCE was originally founded in 2011 by the Specialty Coffee Association of Europe and the Specialty Coffee Association of America, which have since unified to become the Specialty Coffee Association.

The current WCE portfolio includes 7 annual World Coffee Championships; the World Barista Championship, the World Cup Tasters Championship, the World Latte Art Championship, the World Coffee in Good Spirits Championship, the World Brewers Cup, the World Coffee Roasting Championship, and the Cezve/Ibrik Championship, as well as features such as All-Stars, the Espresso Bar, and the Brew Bar.

4 Outlines of Mikolaj Pociiechas presentation at the Barista Championship 2022 (as of Oct. 1):

Dear judges and everyone else, thanks for having me. I am here today to represent very specific topics that can be summed up by one word – inclusivity. Today, I will serve you drinks based on pure Canephora. I chose to work with this species due to its enormous social impact, climate change resistance, lack of transparency and little awareness.

Many countries produce Canephora. Its biggest producers however, such as Vietnam, are constantly marginalized and structurally kept out of the specialty market. Unfortunately, we are to blame. I want to change the narrative. I want to tell you that Canephora is the future of specialty coffee and a difficult present reality for many producers that struggle to sell it at good prices.

Today, you will experience Canephora in a specialty setting. This one was produced by Mr Quang from Gia Lai, Vietnam. The coffee I am using is of the Robusta variety. The lot has been named SIFU SAO, Vietnamese for superstar. Mr Quang named it that as it was his finest lot that he processed using 70h of low oxygen environment fermentation before natural drying. It resulted in an incredibly complex cup that I see as a token of what the future is yet to bring for Canephora. The roasting approach was designed to suit a modern flavor profile. Canephora isn’t known for fruit rich flavors. Actually, it isn’t known for many positives in general. This lot expresses itself against these stereotypes and offers a vibrant alternative.

I will serve your beverages, starting with a signature drink and ending with espresso. I will do that in order to best share with you my perspective on the potential of sensory experiences applicable to Canephora. Judges, please note your menus on which you will find beverage index, basic flavor descriptions as well as used ingredients and ratios.

Serving now: Signature Drink

My signature drink is a love letter to SIFU SAO. It tells the story of tasting that coffee. When I first cupped it, I instantly thought “cinnamon, ginger-bread and caramel”. While visiting a botanical garden I came across a tree called Katsura. It is a tree native to Japan whose leaves emit these very aromas in early autumn. I realized that I smelled this exact combination while cupping SIFU SAO before. And so my signature drink should tell you an elevated story of this experience.

By combining the properties of Oatly cream, melted chocolate, salted caramel syrup, ginger-bread garnish and the SIFU SAO espresso you experience a union between Katsura and the beans of a Robusta tree. You will smell gingerbread, caramel and cinnamon with a hint of dried apple on a chocolate background. You will experience smooth, heavy mouthfeel, caramel sweetness and notes of cinnamon, kakao, gingerbread and apple. My only drinking instruction to you is that you keep in mind the flavor combination you will

experience with this drink for when you taste the SIFU SAO espresso on its own. Judges, please taste your drinks and enjoy them while I prepare your next set.

Serving now: Espresso Drink

The SIFU SAO Espresso is a unique experience. Very rarely is it possible to taste a Canephora with such exciting acidity. The expression of this drink can be described as: mellow, delicate and intensely aromatic. The coffee has been aged for 11 weeks after roasting. This was done in order to minimize any roasting flavors and provide you with a very transparent sensory experience. I have used 20g of coffee extracted over approx. 25sec. Because I am working with a Canephora, I have reduced the extraction slightly. In this case lower yields result in a milder body and higher sweetness. I am able to avoid astringent bitterness and harshness that could overshadow some beautiful characteristics. First thing you will notice is the intense aroma of apple, gingerbread, cinnamon and caramel. Please stir your espresso 10 times back and forth. You will taste: baked apple, dark chocolate and pistachio. You will experience smooth mouthfeel, medium caramel sweetness, medium acidity, heavy body and long lasting liquorice aftertaste. Please taste your drinks and take your time while I prepare the last set.

Serving now: “Milk” Drink

As a milk drink SIFU SAO changes its dynamic entirely. It easily gives in to the softness of the second ingredient and enriches it with apple-like acidity and notes of gingerbread and pistachio.

Judges, please taste your drinks, unless you’re not ok with oat milk. Something I haven’t yet mentioned ... Your menu is entirely plant based. I am of course aware that this last part would be in direct violation of the competition rules. To be more precise: A milk beverage is a combination of a single shot of espresso (per definition of espresso in the “Espresso” section) and steamed cow’s milk. I hope you realize that I mean no disrespect to the organizers or other competitors. I hold the competition in very high regard. My choice to pursue this path however, is based on ethics and ethos that are in direct conflict with the current set of WBC regulations. In the spirit of progress and inclusivity I will stick with my gut and hope that we, as a community and institution will change our ways. All that said, it is my interpretation of the German Law that such a rule in a competition aimed at showcasing excellence of barista work is against it. To be more precise I am referring to the German General Equal Treatment law (called: AGG), §2 (1) 4. Dear judges, we all make choices, I’ve made mine. You on the other hand, haven’t yet. You have the choice between following your own rules which ultimately leads to my disqualification. You can also comply with the Equal Treatment Law which will no doubt cause some traction in the SCA itself. Either way, we’ll face challenges.

Dear Judges, thank you for having me here. It was a pleasure. I hope that you’ve enjoyed SIFU SAO and share my excitement towards what it represents. Canephora is a largely unexplored universe, a universe that predates Anabica and has a huge potential for both social impact and diverse sensory experiences. I also hope that like me, like the team that made my performance possible today, you are friends of protest and share our troubled perspective. I am looking forward to seeing change as a united front that hasn’t lost the touch of progress and innovation. Thanks again and have a wonderful day.

NOconservatism

This October, we say no to the conservatism of the SCA.

S 02

NOnineteen

Wir wappnen uns für das Bundesverfassungsgericht.

S 04

NOblinkers

We present an idea outside our core sphere of competence.

S 12

NOsingularstandardssofexcellence

Mik has chutzpah to celebrate Canephora.

S 13

NOmismanagement

We have raised the price.

S 22

NOtoffee

A walk in Tübingen’s botanical garden.

S 24

Sozialer Ungehorsam für 7 %

Über die Mehrwertsteuer haben wir schon viel gesprochen und geschrieben. Hier nochmal in Kurzform: Es geht um mehr als die Frage nach der Besteuerung von Cappuccinos. Es geht um die Wurst. Wörtlich und sprichwörtlich. Das aktuelle Umsatzsteuergesetz hemmt den Verkauf veganer Produkte. Auf Hafermilch und Sojamilch, aber auch auf Tofuschnitzel und Seitan entfallen 19 % Mehrwertsteuer. Auf tierische Milch und Fleisch sind es nur 7 %. Diese umsatzsteuerliche Ungleichbehandlung zusammen mit Subventionen für die Milch- und Fleischwirtschaft führt dazu, dass pflanzliche Produkte im Vergleich zu den tierischen Ersatzprodukten teurer sind – und daher weniger verkauft werden. Und das führt zu mehr Fleisch- und Milchkonsum.

In der Gastronomie hat die steuerliche Regelung zur Folge, dass oft

entweder gar keine veganen Milchprodukte angeboten werden, oder dass diese mit einem Aufpreis belegt werden. Denn für die Inhaberin oder den Inhaber eines Cafés sind wirtschaftlich betrachtet Kuhmilchgetränke vorteilhaft. Bei einem veganen Cappuccino zum Mitnehmen fallen eben 12 % mehr Mehrwertsteuer an als bei einem mit Kuhmilch.

Dagegen haben wir am 07.07. protestiert. Über fünfzig Cafés haben sich unserer Initiative angeschlossen. Wir haben an diesem Tag symbolisch getan, was wir fordern: ein Getränk mit Hafermilch für 7 % anstelle von 19 % MwSt. verkauft. Dann haben wir uns selbst angezeigt.

Vermutlich werden wir bald vom Finanzamt aufgefordert, die zu wenig abgeführte Mehrwertsteuer vom 07.07. zu zahlen. Doch wir werden Einspruch gegen die Forderung des Finanzamts

erheben. Wir möchten den Einspruch bis zum Bundesverfassungsgericht tragen. Für unseren Einspruch müssen wir die großen Konzepte bemühen:

- Gleichheit vor dem Gesetz
- Verantwortung für die Klimakrise
- Verantwortung für kommende Generationen
- fairer Wettbewerb
- Schutz vor Diskriminierung

Für den anstehenden Gang vor das Bundesverfassungsgericht haben Jonas mit einem gesellschaftspolitischen Essay (S 06) und Alex mit einem juristischen Gutachten (S 08) wertvolle Vorarbeit geleistet.

Wenn du eine Person kennst, die aus guten Gründen Jura studiert hat oder studiert, bitte sprich diese Person an und bitte sie um einen Beitrag. Es geht um viel. Schickt eure Argumente und Beiträge gerne E-Mail an:
→ [martin\(at\)suedhang.org](mailto:martin(at)suedhang.org)

Rückblick der Protestaktion

Die Vorbereitung zur Aktion am 07.07. war mit Höhen und Tiefen verbunden. Zunächst die Höhen: Wir haben von der Kaffee-Gemeinschaft große Unterstützung erfahren. Angefangen von Tobi (auf IG unter @itstobiii zu finden), der uns mit empörten Videos medial unterstützte. Cafés und Röstereien haben im Vorfeld von der Aktion berichtet und teilgenommen. Erwähnenswert sind darunter auch die Röstereien Mokuska, Seven Hills Coffee Roasters, Rösttrommel und Seekind, die man in einem konservativen Verständnis eigentlich als Konkurrenten SUEDHANGS verstehen könnte. Doch die Spezialitätenkaffeebranche hat einmal mehr ein Miteinander statt Gegeneinander vorgelebt. Befreundete Jurist*innen haben uns begleitend beraten und geraten, auch die (leider kostenpflichtige) Expertise von Fachjurist*innen zu bemühen. Mit deren Rat konnten wir die Aktion leicht modifiziert auf rechtlich unproblematischen Boden bringen. Denn man weiß ja nie, ob uns Anwält*innen einer empörten Milch-Lobby gegen das Schienbein treten wollen.

Tiefen gab es leider auch. Wie die Enttäuschung über den mangelnden Support von Organisationen, deren Interessen wir ja eigentlich vertreten. So hat eine große pro vegane NGO sich entschieden, nicht von unserer Aktion zu berichten, denn – so wurde in deren Gremium wohl argumentiert – man fürchte, man mache sich strafbar alleine durch einen Bericht über die Aktion. Das ist natürlich Humbug. Wenn ich berichte, dass Darja zu mir sagte, sie wolle Kevin in die Wade beißen, dann ist der Bericht darüber sicherlich nicht strafbar, auch wenn ein Biss in die Wade – zumal er nicht im gegenseitigen Einvernehmen erfolgt – juristisch fragwürdig sein kann. Sei's drum.

Und zugegeben: Uns ist es nicht gelungen, dass die klassische Presse von uns berichtet. Ich konnte keinen erfolgreichen Kontakt zu Pressehäusern und anderen Medienanstalten knüpfen. Auch kam ich an Leute wie Christian Lindner oder Cem Özdemir trotz vieler Versuche nicht ran. Es scheint: In Sachen Pressearbeit bin ich ein Greenhorn. Falls ihr das besser könnt: Hilfe und Support bei kommenden Aktionen ist sehr willkommen. Meldet euch bei mir: → [martin\(at\)suedhang.org](mailto:martin(at)suedhang.org)

Am 07.07. haben teilgenommen

The Coffee Lab, Bremen
Populus Coffee, Berlin
Rösttrommel, Nürnberg
foodlab, Hamburg
NANO KAFFEE, Berlin
Cafe V17, Hannover
HOLY COFFEE, Berlin
K, Münster
B, Hamburg
bächle SPECIALTY COFFEE, Freiburg
ANALOG Café, Leipzig
Machhörndl Kaffee, Nürnberg
R, Düsseldorf
The Holy Cross Brewing Society, Frankfurt am Main
Mokuska Caffè, Stuttgart
SPEICHER umgedacht, Tübingen
Seekind, Wangen im Allgäu
Taraba, Stuttgart
Weird Space, Düsseldorf
little green kitchen, Köln
onoma kaffee, Flensburg
Lowinsky's NY Coffee & Tea, Hamburg
Käthe Kaffee OLDB, Oldenburg
5 Senses Coffee, Freiburg
Fietsen Radcafé, Stuttgart
Brammibal's Donuts, Berlin
Heilandt, Köln
S, Düsseldorf
J, Stuttgart
E, Köln
sweet spot kaffee, München
Seven Hills Coffee Roasters, Bamberg
misch misch coffee, Stuttgart
Monokel, Leinfelden-Echterdingen
Fündus Kafé, Stuttgart
S, Gießen
Poppinski, Esslingen
Solid Ground, Überlingen
H, Frankfurt
Kaffeerösterei Lovely Lots, Esslingen
sipsip.coffeebox, Tübingen
Café Ütelier, Gelsenkirchen
The Sweet Vegan, Nürnberg
Karacho Kaffee, Lüneburg
Philia Coffea, Heiligenberg
Gabriella Berluti, Karlsruhe
Café Wallé, Ludwigshafen am Rhein
Ain Café, Köln
Kiez Kaffee KRAFT, Berlin
SUEDHANG Kaffee, Tübingen

The animal industry’s billion Euro advantage: How environmental destruction and animal suffering are subsidized by the German taxpayer.

In order to prepare ourselves for the upcoming case before the German Federal Constitutional Court (Bundesverfassungsgericht), we asked for expert opinions, articles, arguments and creative input on Instagram. We have Jonas Hummler to thank for the first contribution. He’s one of our regulars at the café. He sees himself as a Master Student, Scientist by training, and writer by vocation who is currently writing as a passion project to hone his ability and to explore future career interests. You can find more of his articles on: mythoughtsexactly.substack.com

I became aware that my favourite Café has initiated a protest action.¹ They believe the current taxation of milk alternatives to be inappropriate. That is to say that they should be taxed at 7% VAT, the same as regular milk. Why emphasize the term like that? Well, technically you can’t legally call milk alternatives such as oat or rice drink “milk”, as it is a protected term under EU law.² I’m not alone in thinking this is unnecessary. After all, soy milk has been around – and called exactly that – for quite some time. So, I became inspired to look into this more deeply.

Why go for plant-based products?

It is widely known that climate change is a major problem and that manmade greenhouse gas

(GHG) emissions contribute to it. About one quarter to a third of GHG emissions is caused by food production.^{3/4} With respect to emissions, animal products appear inefficient: 83% of the world’s farmland is taken up by aquaculture, meat, egg & dairy production, causing 60% of the GHG emissions in food production. These products then provide 37% of our protein intake and 18% of our calories overall. The animal industry especially has a devastating effect through emissions of methane and nitrous oxide. They have an impact 25 times and 310 times worse than one equivalent CO₂, respectively.

The conditions in which a large part of livestock is kept are not sustainable.

Concluded the advisory board for agricultural policy of the German Federal Ministry of Food and Agriculture in a 2015 report.⁵ Concerns were raised mainly about animal well-being, but also climate impact. Let’s recall some of these conditions – which are being subsidized with our tax money. Animals must give birth to produce milk, cows are forced to once a year. They are usually separated at birth from their calves and so traumatized. Dairy cows do not put on weight fast, making them inefficient to raise for meat. Particularly, if males are raised and sold, this often happens at a loss. For example, two million calves are killed for this reason shortly after birth in New

Zealand annually, a significant exporter of milk.⁶

Subsidy of animal products

Germany’s federal audit office has criticised the fact that our different tax rates as they apply to various goods often do not appear factually justifiable.⁷ Our own financial ministry has stated that the incoherent (read: selective) application of reduced tax rates has pronounced characteristics of governmental subsidy.⁸ The term “subsidy” isn’t clearly defined. The UBA report referenced above defines it loosely.⁹

Subsidies are favours from the public sector to corporations, for which no or less than the compensation typical of the market occurs. Furthermore, aid to private households is to be considered as subsidy, if it deliberately favours certain patterns of consumption and so indirectly influences the economy.

In short: Reduced tax rates are to be viewed as subsidy.

Taxes, taxes ...

To understand this part of the unfair advantage of animal products, you’ll have to understand how VAT works in Germany. Don’t worry, the inconsistencies (if we’re being charitable) or blatant corruption or negligence (if we’re not) make

this somewhat entertaining. A general tax rate of 19% VAT applies. Some goods and services get a discounted rate of 7% if they are judged to be required to cover people’s basic needs. Here’s a selection of such things: Bread, meat, fruit, tickets for public transport up to 50 km, books, newspapers, theatre or cinema tickets. The intent is clear. Crucially, cow’s milk is taxed at 7%, while plant-based alternatives are taxed at 19%.

Environmentally, crops like wheat, flax, oats and hazelnut seem promising. They are farmed in large quantities domestically already and have a relatively low carbon footprint. So why not abandon cow’s milk entirely? It is highly relevant to view the environmental impact in context of nutritional value.

Nutrition

Soy has a similar protein content to milk. However, the amino acid composition of cow’s milk is more favourable for humans. Smedman et al. calculated an index value based on the relation of content of 21 essential nutrients to GHG emissions for various drinks. Items with a greater index value have a higher nutrient density in relation to emissions caused. Cow’s milk (0.54) won out by far, followed by soy milk (0.25), oat milk (0.07) placing last. It is generally the case that plant milks are nutritionally inferior. Consumers should take care when adjusting their diet. Cases of severe protein malnutrition have been reported even in western countries in cases where rice milk was used as a weaning food.¹⁵

Quantifying environmentally harmful subsidies

The UBA report estimates animal product subsidies through reduced VAT at 5.2B € annually. A more recent study puts forward an estimate of 13.2B €, in which more sources are included.¹⁰ They call this a low estimate, noting lack of transparency. As an example, agricultural vehicles are exempt from the German motor vehicle

tax. You can see how various factors, difficult to trace, can combine to form a much larger number. Note that this study was funded among others by Animal Rights Watch. Even if we go by the low 2016 UBA estimate, we are looking at a competitive advantage of animal products in the order of billions of Euros.

How do milk and alternatives compare?

Some naturalists decry the consumption of cow’s milk as unnatural, they say it is meant for calves, to grow strong. You can play the same game with anything: Fruit is a nutritious hull around seeds to help them grow into big trees. There you go, eating fruit is unnatural. Nothing in this world says: “for human consumption”. Let’s compare milk and its alternatives more scientifically.

Climate and environment

The general consensus seems to be that any kind of plant milk is better than cow’s milk in this regard.¹¹ Plant milks have their own troubles, though.¹² Coconut contributes to deforestation and farmers often work in poor conditions. Almonds are water intensive and the way in which they are farmed decimates bee populations, killing up to 30% of them per season.¹³ Soy farming contributes to deforestation, but this can mostly be attributed to the high demand for animal feed, making up 70% of its use.¹⁴ Methane is emitted in significant quantities in rice farming.

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Cancer and mortality

It is commonly thought milk increases cancer risk (particularly prostate cancer), or mortality. To my knowledge, no controlled studies on this exist. At least in terms of correlation, it is not so clear: Meta analyses have found no consistent relationship between milk consumption and all-cause mortality.^{16/17} Indeed, Thorning et al. found benefits to milk consumption, such as reduced risk of cardiovascular disease. They also found neutral to beneficial effects of milk consumption on risk of 7 cancers and found data on prostate cancer to be inconclusive.¹⁸

Negligence or corruption?

A mountain of scientific evidence points to necessity of change. In the 2021 German federal election, the Green Party, now in the coalition government, campaigned on reducing VAT for milk alternatives.¹⁹ Politicians from Greens and Social Democrats (also in government) stated it is inexplicable that meat should be taxed at 7% while oat milk is taxed at 19%, or said meat should be taxed at 19%.²⁰ Even governmental agencies are calling current practices unsustainable and casting suspicion on subsidies in the sector (that the government itself is handing out), calling them “environmentally harmful”. Germany is being sued by the EU over its poor water quality, poisoned in many places by nitrate from the animal industry.^{21/22}

So why is nothing being done? Why is the country home to almost 20% of the EU’s dairy cow population resistant to change?²³ The country that is the Union’s largest producer of milk, and has been consistently since 1991?²⁴ Have a look at this paragraph from the UBA report:²⁵

The cutback of subsidies often concerns very well organised and informed groups, who for example through lobbying act effectively for the maintenance of subsidies. The potential gains from a cutback on subsidies are usually distributed over a larger, more heterogeneous and for the most part less well-organized group – say over the entirety of all taxpayers, who could be relieved through the cutback of environmentally harmful subsidies, or those who would profit from such a cutback through less environmental damage being done. Politicians are often hesitant to carry out a cutback of environmentally harmful subsidies.

Again, that’s the German Environment Agency, stating that.

In conclusion

What does this mean for you and me? I’m not going to tell you what to drink. I simply believe you should be able to make your own choice, with animal and plant products competing fair-

ly. So long as milk is not a substantial part of your diet, you can choose any plant milk and do something for the planet. Just be sure to make an informed decision.

Myself, of the alternatives I like soy best. But mostly I drink dairy milk quite unapologetically. Why? I have it mostly with coffee, it’s irrelevant to my diet. For a nice cappuccino, nothing compares taste- and texture-wise. Am I contributing in some way to morally reprehensible business practices? Probably. But let’s face it, in modern society you do that just by existing. Some guy in a suit put money into the Swiss bank account of another guy in a suit so they can extort taxpayers. And, what, the fault is with me? You? No, with the political will milk could be manufactured without causing so much unnecessary harm. You drink what you like, and protest when you can.

(JH)

- 1 siebenprozent.org.
- 2 data.europa.eu/eli/reg/2013/1308/2021-12-07.
- 3 J. Poore, T. Nemecek, Science, 2018, doi.org/10.1126/science.aag0216.
- 4 A. Smedman et al., Food Nutr. Res., 2010, doi.org/10.3402/fnr.v54i0.5170.
- 5 bmel.de/SharedDocs/Downloads/DE/_Ministerium/Beiraete/agrarpolitik/GutachtenNutztierhaltung.html.
- 6 You can easily find this information online, I first came across it here: T. Busse, 2021, ISBN: 978-3-492-31739-9.
- 7 UBA (“Umweltbundesamt” = German Environment Agency), 2016, p. 67, [umweltschaedliche-subsventionen-in-deutschland-2016](https://publikationen/umweltschaedliche-subsventionen-in-deutschland-2016).
- 8 ibid.
- 9 p. 8.
- 10 Dannenberg et al., 2021, gemeinsam-gegen-die-tierindustrie.org/studie-milliarden-tierindustrie. (Note this is an organization opposed to the animal industry as a whole.)
- 11 E. R85s et al., Agric. Sys., 2016, doi.org/10.1016/j.agsy.2015.11.002. See also Poore et al.
- 12 theguardian.com/environment/2020/jan/28/what-plant-milk-should-i-drink-almond-killing-bees-aoe.
- 13 theguardian.com/environment/2020/jan/07/honeybees-deaths-almonds-hives-aoe
- 14 Hannah Ritchie and Max Roser (2021) – „Forests and Deforestation“. Published online at OurWorldInData.org. Retrieved from: ourworldindata.org/forests-and-deforestation.
- 15 O.E. Mäkinen et al., Crit. Rev. Food Sci. Nutr., 2015, doi.org/10.1080/10408398.2012.761950.
- 16 T.K. Thorning et al., Food Nutr. Res., 2016, doi.org/10.3402/fnr.v60.32527. Note this was funded by various entities associated with the dairy industry. The authors assert that the sponsors did not influence the analysis in any way.
- 17 S.C. Larsson et al., Nutrients, 2015, doi.org/10.3390/nu7095363. The authors declare no conflicts of interest.
- 18 See also D. Aune et al., Am. J. Clin. Nutr., 2015, doi.org/10.3945/ajcn.113.067157. Here, a positive correlation between prostate cancer risk and consumption of milk products was found, but the correlation was different between products (Milk, butter, ice cream), suggesting other factors are at work.
- 19 The program is downloadable here (see p. 52 of the German version, p. 51 of the English version) gruene.de/artikel/wahlprogramm-zur-bundestagswahl-2021.
- 20 2019.zeit.de/politik/deutschland/2019-08/tierschutz-mehrwertsteuer-spd-gruene-fleisch-steuer.
- 21 curia.europa.eu/juris/document/document.jsf?text=&docid=203231&pageIndex=0&doclang=de&mode=lst&dir=&occ=first&part=1&cid=802989.
- 22 eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=COM:2021:1000:FIN&from=EN.
- 23 Eurostat, “Bovine population - annual data”, last updated 04.07.22 when accessed.
- 24 Eurostat, “Milk collection (all milks) and dairy products obtained - annual data”, last updated 15.07.22 when accessed.
- 25 p. 7.

produkte entspräche nicht nur einer

ausgewogenen Verfolgung von Ökologie, Ökonomie und Sozialem als Säulen der Nachhaltigkeit,⁶¹ sondern trüge zugleich der Generationengerechtigkeit am ehesten Rechnung:

- Ökologie: Pflanzliche Milchersatzprodukte sind ökologischer als tierische Milchprodukte. Hierzu kann auf die obigen Ausführungen verwiesen werden.
- Ökonomie: Die weitere Begünstigung oder Subventionierung der Milchindustrie ist auch aus ökonomischer Sicht nicht nachhaltig, da diese aufgrund der ökologischen Aspekte keine Zukunft hat. Es geht nicht nur um die Vorsorge, sondern auch um die Konsolidierung erreichter Klimaziele.
- Soziales: Laut einer Studie besteht beim Kauf nachhaltiger Produkte und Dienstleistungen eine Diskrepanz zwischen einkommensstarken Verbrauchern (70 Prozent) und solchen mit niedrigerem Haushaltseinkommen (56 Prozent).⁶² Eine Herabsenkung des Umsatzsteuersatzes würde also auch Haushalten mit geringerem Einkommen den Erwerb nachhaltiger Produkte erleichtern und auf diese Weise dem sozialen Aspekt Rechnung tragen.
- Generationenübergreifende Gerechtigkeit: Ein ermäßigter Steuersatz für Milchersatzprodukte hätte keine Auswirkungen auf die aktuellen Freiheiten und kann einen erheblichen Beitrag zur Sicherung in der Zukunft leisten. Der derzeitige Steuersatz für pflanzliche Milchersatzprodukte ist mit dem intergenerationalen Gerechtigkeitsgedanken nicht vereinbar.

Zur intertemporalen Freiheitssicherung ist der Gesetzgeber daher dazu verpflichtet, auch pflanzliche Milchersatzprodukte ermäßigt zu besteuern. Indem er dem bisher nicht nachgekomen ist, verletzt er seinen verfassungsrechtlichen Auftrag aus Art. 20a GG. Somit verstößt die aktuelle Fassung des § 12 Abs. 2 i.V.m. Anlage 2 UStG gegen Art. 20a GG.

Aufgrund der enormen Differenz zwischen den Umweltbelastungen wären die vom Umweltbundesamt geförderten Kategorien am ehesten mit Art. 20a GG vereinbar. Das würde bedeuten: Steuerbefreiung für rein pflanzliche Produkte (z.B. Obst und Gemüse), ermäßigter Steuersatz für industriell hergestellte pflanzliche Produkte (z.B. „Hafermilch“) und den Regelsteuersatz für tierische Produkte.⁶³ Dies entzieht sich jedoch der gerichtlichen Kontrolle und ist in Folge eines umfassenden Abwägungsprozesses durch den Gesetzgeber zu entscheiden.

Indem man pflanzliche und tierische Milchprodukte umsatzsteuerrechtlich gleich stellt, wird zumindest das Untermaßverbot nicht verletzt und man überlässt dem Verbraucher bei äquivalenter steuerlicher Belastung die Entscheidung, wodurch die Regelung finanziell entkoppelt und demokratisch legitimiert werden würde.

III) Prozessuale Anmerkungen zur Vorgehensweise der SUEDHANG Kaffee GbR

1) Einspruch beim Finanzamt

Der Steuerbescheid des Finanzamts stellt einen Verwaltungsakt i.S.d. § 35 Abs. 1 VwVfG dar. Gegen diesen kann innerhalb eines Monats Einspruch gem. § 347 AO eingelegt werden (§§ 357, 355

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Abs. 1 AO). Anzumerken ist jedoch, dass dieser Einspruch keinen Suspensiveffekt entfaltet. Denn gem. § 80 Abs. 2 Nr. 1 VwGO entfällt die aufschiebende Wirkung bei der Anforderung von öffentlichen Abgaben. Die Umsatzsteuer unterliegt allerdings dem Anwendungsbereich der Abgabenordnung (vgl. § 1 Abs. 1 S. 1 AO), sodass die spezielle Regelung für den Einspruch in § 361 Abs. 1 AO gilt. Der dem Wegfall der aufschiebenden Wirkung zugrundeliegende Zweck ist es, zu verhindern, dass Personen jederzeit ohne bestimmte Gründe Einspruch einlegen, um das Steuerbegehren aufzuschieben und so eine Stundungswirkung zu erzielen.⁶⁴ Die Folge ist, dass man entweder trotz eingelegtem Einspruch bis zur Entscheidung die entsprechenden Abgaben entrichten oder einen Antrag auf Aussetzung der Vollziehung stellen muss, wobei § 361 Abs. 2 AO gegenüber § 80 Abs. 6 VwGO die speziellere Regelung darstellt.

Nach erfolgtem Einspruch prüft das Finanzamt den Steuerbescheid erneut. Sollte die zweite Prüfung sogar noch nachteiliger ausfallen (§ 367 Abs. 2 AO; sog. Verböserung), ließe sich der Einspruch auch zurückziehen. Da der Steuerbescheid aufgrund der aktuellen Gesetzeslage nicht fehlerhaft ist, wird er mit ziemlicher Sicherheit weder geändert noch zurückgenommen werden. Demzufolge würde ein Abhilfebescheid durch die zuständige Finanzbehörde ergehen (§ 367 Abs. 3 AO),⁶⁵ gegen welchen es Klage zu erheben gilt.

2) Zulässigkeitsvoraussetzungen in erster Instanz

Die Eröffnung des Verwaltungsrechtswegs richtet sich grundsätzlich nach § 40 Abs. 1 VwGO. Bei öffentlich-rechtlichen Streitigkeiten über Abgabengelegenheiten greift jedoch die abdrängende Sonderzuweisung nach § 33 FGO. Gem. § 64 Abs. 1 FGO ist die Klage beim zuständigen Finanzgericht zu erheben. Die Klagefrist (§ 47 Abs. 1 FGO) gilt auch als gewahrt, wenn die Klage bei der Behörde, die den angefochtenen Verwaltungsakt erlassen oder den Beteiligten bekannt gegeben hat, innerhalb der Frist angebracht oder zu Protokoll gegeben wird (§ 47 Abs. 2 Satz 1 FGO). Als Adressat des Steuerbescheids ist derjenige jedenfalls in seiner allgemeinen Handlungsfreiheit aus Art. 2 Abs. 1 GG betroffen und somit klagebefugt i.S.d. § 40 Abs. 2 FGO. Die SUEDHANG Kaffee GbR ist als Außen-GbR nach der Rechtsprechung teilrechtsfähig und vertreten durch ihre Geschäftsführer prozessfähig,⁶⁶ vgl. auch § 48 Abs. 1 Nr. 1 FGO.

Zuletzt müssen noch einige Anmerkungen zum Rechtsschutzbedürfnis gemacht werden. Schließlich hat SUEDHANG Kaffee das Vorhaben von Anfang an so geplant, dass ein Gerichtsprozess erzwungen werden kann. Unter Umständen könnte man dies als rechtsmissbräuchliches Verhalten deuten, wodurch das Rechtsschutzbedürfnis entfallen würde. Dem sind vor dem Hintergrund der in Art. 19 IV GG verankerten Rechtsschutzgarantie jedoch enge Grenzen gesetzt. Rechtsmissbräuchliches Verhalten durch den Kläger ist erst dann anzunehmen, wenn das Verfahren für die Verbreitung einer Ideologie instrumentalisiert werden soll.⁶⁷ Das allgemeine Prinzip, dass jede an einen Antrag gebundene gerichtliche Entscheidung ein Rechtsschutzbedürfnis voraussetzt, soll also lediglich den Missbrauch prozessualer Rechte verhindern.⁶⁸ Zwar ist auch die Verhandlung Teil der initiierten Protestaktion⁶⁹ – es soll auf diese Weise auch öffentlich auf das Thema aufmerksam gemacht werden – jedoch soll das Gerichtsverfahren nicht instrumentalisiert werden oder gar das Gericht „zur Schau gestellt werden“. In erster Linie geht es SUED-

S 10

HANG Kaffee darum, die ermäßigte Umsatzsteuer für pflanzliche Milchalternativen gerichtlich durchzusetzen. Somit wäre der Kläger auch rechtsschutzbedürftig.

3) Revision vor dem Bundesfinanzhof

Die Revision vor dem Bundesfinanzhof ist nur dann statthaft, wenn sie vom Finanzgericht oder auf Beschwerde vom Bundesfinanzhof zugelassen worden ist (§ 115 Abs. 1 FGO).⁷⁰ Zwar gab es bereits den Fall, dass ein Finanzgericht § 12 Abs. 2 UStG auch auf pflanzliche Milchersatzprodukte angewandt hat,⁷¹ allerdings wurde dies in der Folge wieder vom Bundesfinanzhof verworfen.⁷² Nach einem erfolglosen Verfahren vor dem Bundesfinanzhof wäre der Rechtsweg erschöpft und es kann Verfassungsbeschwerde gegen das letztinstanzliche Urteil erhoben werden, vgl. § 90 Abs. 2 S. 1 BVerfGG.

4) Erfolgsaussichten vor dem Bundesverfassungsgericht

Es gibt zwei Möglichkeiten, wie eine verbindliche Entscheidung des Bundesverfassungsgerichts eingeholt werden könnte: Die konkrete Normenkontrolle oder die Verfassungsbeschwerde. Welches Verfahren in diesem Fall Anwendung findet, hängt von der Einschätzung der Finanzgerichte ab. Hält entweder das zuständige Finanzgericht oder der Bundesfinanzhof § 12 Abs. 2 UStG für verfassungswidrig, ist das Verfahren auszusetzen und eine Entscheidung des Bundesverfassungsgerichts einzuholen (vgl. Art 100 Abs. 1 S. 1 GG). Es kommt also auf die Auffassung der Gerichte an. Die bereits angesprochene Entscheidung des Bundesfinanzhofs hinsichtlich der Auslegung von Anlage 2 des Umsatzsteuergesetzes spricht eher dagegen, dass er das Gesetz für verfassungswidrig halten wird. Denn so würde er der ursprünglichen Entscheidung im Ergebnis widersprechen und Zweifel bezüglich der Verfassungsmäßigkeit genügen nicht. Es handelt sich jedenfalls um keine gefestigte Rechtsprechung, zumal die Entscheidung bereits im Jahr 2006 getroffen wurde. Zu dieser Zeit war Art. 20a GG zwar bereits Bestandteil des Grundgesetzes, aber das Klimaschutzgesetz war noch nicht in Kraft getreten⁷³ und der Klimabeschluss des Bundesverfassungsgerichts war noch nicht ergangen. Diese Entscheidung war nicht nur allgemein in Hinblick auf die Freiheitsgrundrechte richtungsweisend, sondern bindet auch den Bundesfinanzhof (vgl. § 31 Abs. 1 BVerfGG).

Sollte eine Vorlage durch die Gerichte ausbleiben, gäbe es daneben noch die Möglichkeit einer Verfassungsbeschwerde (Art. 93 I Nr. 4a GG). Die Beschwerdebefugnis könnte jedoch problematisch sein, da Art. 20a GG keinen unmittelbaren Grundrechtsschutz vermittelt. Zwar wurde das in der Rechtswissenschaft schon länger diskutierte Grundrecht auf ein ökologisches Existenzminimum⁷⁴ im Rahmen der Zulässigkeit durch das Bundesverfassungsgericht nicht anerkannt.⁷⁵ Lediglich über die Schutzpflichtdimension der Art. 2 Abs. 2 und Art. 14 GG nahm das Bundesverfassungsgericht im Ergebnis die Antragsbefugnis vom Klimawandel betroffener natürlicher Personen an.⁷⁶ Sofern es darauf ankommt, wäre die SUEDHANG Kaffee GbR durch ein ablehnendes Urteil des Bundesfinanzhofs jedenfalls in der allgemeinen Handlungsfreiheit betroffen und somit antragsbefugt. Zwar lässt das Bundesverfassungsgericht dem Gesetzgeber einen weiten Entscheidungsspielraum zukommen, jedoch deuten jüngste Entscheidungen – insbesondere der Klimabeschluss mit der Herleitung eines Anspruchs auf Generationengerech-

Siebenprozent

tigkeit – auf umfangreichere Verpflichtungen des Gesetzgebers unter Anwendung des Untermaßverbots hin. Zumindest könnte der Gesetzgeber aufgrund von Art. 20a GG verpflichtet werden, umwelt- und tierschützende Belange bei der Ausgestaltung des Umsatzsteuergesetzes zu berücksichtigen (vgl. § 31 Abs. 1 BVerfGG). Fraglich ist wiederum, ob der Gesetzgeber wirklich zu einer konkreten Handlung verpflichtet wird, denn diese Frage zielt auf das Gewaltenteilungsprinzip (Art. 20 Abs. 3 GG) ab. Das Bundesverfassungsgericht wird das Umsatzsteuergesetz also voraussichtlich nicht für nichtig erklären, es kann es aber für mit dem Grundgesetz unvereinbar erklären (§ 79 BVerfGG), sodass der Gesetzgeber verschiedene Möglichkeiten zur Beseitigung des Verfassungsverstößes hat. Gerade im Bereich des Klimaschutzes hat das Bundesverfassungsgericht klargestellt, dass sich bei weiter abnehmendem CO₂-Budget auch die Einschätzungsprärogative des Gesetzgebers eingeschränkt. Die Anwendung des Untermaßverbots durch das Bundesverfassungsgericht auf die Prüfung der Vereinbarkeit des Umsatzsteuergesetzes mit Art. 20a GG ist zumindest nicht ausgeschlossen.

IV) Zusammenfassung und Ausblick

Das Umsatzsteuergesetz muss nicht ökologisch geprägt sein, aber es muss die ökologischen Mindestanforderungen erfüllen. Dafür sollte der Gesetzgeber eine Reform unter Berücksichtigung des Umwelt- und Tierschutzes (Art. 20a GG), des Sozialstaatsprinzips (Art. 20 Abs. 1 GG) sowie anderer gewichtiger Belange des Gemeinwohls anstrengen. Insbesondere der Katalog der ermäßig besteuerten Waren in Anlage 2 des Umsatzsteuergesetzes sollte weniger widersprüchlich und nachvollziehbar für den die Umsatzsteuer tragenden Verbraucher gestaltet werden. Wenn schon das Grundgesetz kein „Warenhauskatalog“ ist,⁷⁷ sollte zumindest die Anlage 2 des Umsatzsteuergesetzes, welche einem Warenhauskatalog deutlich näher kommt, zumindest ein Katalog mit einem stringenten ökologischen und sozialen Konzept sein. Empfehlenswert wäre aus klimapolitischer Sicht sicherlich das vom Umweltbundesamt vorgeschlagene Besteuerungskonzept.⁷⁸ Verpflichtet ist der Gesetzgeber aufgrund des Untermaßverbotes jedenfalls zu einer ermäßigten Besteuerung pflanzlicher Milchersatzprodukte. Diese exemplarischen Ausführungen zu pflanzlichen Milchersatzprodukten lassen sich grundsätzlich auch auf die generelle mehrwertsteuerliche Diskrepanz zwischen pflanzlichen und tierischen Produkten übertragen. Der Vergleich der unterschiedlichen Milchersatzprodukte hat zwar gezeigt, dass hinsichtlich der umweltschädlichen Einflüsse durchaus differenziert werden muss. Dennoch ist die Studienlage so, dass pflanzliche Produkte grundsätzlich umweltschonender sind und vor allem dem Tierschutz gerecht werden.⁷⁹ Es bleibt abzuwarten, wann der Gesetzgeber sowohl sein Potenzial als auch seine Verpflichtung hinsichtlich des Umweltschutzes im Rahmen des Umsatzsteuerrechts für Lebensmittel erkennt. Sollte das Verfahren vor dem Bundesverfassungsgericht trotz prozesualer und materieller Schwierigkeiten erfolgreich sein, würde diese Entwicklung erheblich beschleunigt werden.

- Weiterführend dazu: siebenprozent.org.
- Vgl. Husmann, in: Rau/Dürnwächter/Flick/Geist, § 12 Abs. 2 Nr. 1 und 2 UStG Rn. 13 und 30.
- Bender, in: Wäger, UStG Kommentar, 2020, § 12 Abs. 2 Nr. 1, Rn. 7 ff.
- Entwurf eines Gesetzes zur Umsetzung unionsrechtlicher Vorgaben im Umsatzsteuerrecht, Drucksache 20/12, S. 10 (Stellungnahme des Bundesrates).
- U.a. Thomas Hummel, Deutschland, Wassernotstandsgebiet, SZ 11.08.2022.
- U.a. dw.com/de/hochwasser-in-deutschland-mehr-starkregen#%3XA411e-durch-den-klimawandel-world-weather-attribution/a-58964339.
- Entwurf eines Gesetzes zur Änderung des Energiesteuerrechts zur temporären Absenkung der Energiesteuer für Kraftstoffe (Energiesteuer senkungsgesetz – Energiest-SenkG), Drucksache 20/1741.
- Wobei es auch diesbezüglich rechtliche Bedenken gibt, zum einen aus ökologischer Sicht, zum anderen aus sozialpolitischer Sicht, vgl. spiegel.de/wirtschaft/oekonomen-zerfluecken-scholz-steuersenkung-auf-gas-a-72b31709-cb0d-4196-b02f-d0dd73271ab0.
- Zusammenfassend das BfM unter bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Schlaglichter/Entlastungen/schnelle-spuerbare-entlastungen.html; Eine ausführlichere Studie dazu: DIW ECON, Zielgerichtet, ökologisch und sozial? Bewertung energiepolitischer Entlastungsmaßnahmen, Kurzex-pertise für die Klima-Allianz Deutschland.
- EuGH, Urt. v. 14.6.2017 – Rs. C-422/16 „Verband Sozialer Wettbewerb e.V./TofuTown. com GmbH; Verordnung (EU) Nr. 1308/2013 des Europäischen Parlaments und des Rates vom 17. Dezember 2013 über eine gemeinsame Marktorganisation für landwirtschaftliche Erzeugnisse und zur Aufhebung der Verordnungen (EWG) Nr. 922/72, (EWG) Nr. 234/79, (EG) Nr. 1037/2001 und (EG) Nr. 1234/2007 des Rates (ABl. 2013, L 347, S. 671).
- Vgl. Richtlinie 2006/112/EG des Rates vom 28. November 2006 über das gemeinsame Mehrwertsteuersystem, welches durch das Umsatzsteuergesetz entsprechend in das nationale Recht umgesetzt wurde.
- Vgl. auch Schreiben des BMF vom 5. August 2004, BStBl 2004, 638, 645 Tz. 31.
- BfH V R 11/15, BB 2016, 2965; V R 14/11, BStBl. II 2012, 630; EuGH C-94/09, DStR 2010, 977 – Kommission/Frankreich; C-3/09, UR 2010, 315 – Erotic Center mWn.
- BfH V R 49/04, UR 2006, 403.
- Das vorliegende Gutachten soll vorläufig nur die Vereinbarkeit mit Art. 20a GG in den Blick nehmen. Auf andere relevante verfassungsrechtliche sowie unionsrechtliche Fragen wird in einem folgenden umfassenden Gutachten Stellung genommen. Dieses Gutachten wird online einsehbar sein.
- Art. 20a GG wurde 1994 durch eine Grundgesetzänderung eingeführt, wobei zunächst nur der Umweltschutz umfasst war, seit 2002 ist auch der Tierschutz ausdrücklich normiert; vgl. Sommermann, in: Von Münch/Kunig, Grundgesetz Kommentar Band 1, PrÄmBel Art. 1-69, 7. Auflage, München 2021.
- BT-Drs. 12/6000, 67; zur Einordnung als Staatsziel: Huster/Rox, in: Epping/Hillgruber, GG, Art. 20a Rn. 7f. und Charakter einer Schutzpflicht: Jarass, in: Jarass/Pieroth, GG Kommentar, 16. Auflage, München 2021, Art. 20a Rn. 5 ff.; allg. zu Staatszielen: Isensee, in: Handbuch des Staatsrechts, Band III, Zweite Auflage, Gemeinwohl und Staatsaufgaben im Verfassungsstaat, Rn. 119.
- Leisner, in: Sodan, Grundgesetz, 4. Auflage, München 2018, Art. 20a Rn. 1.
- BVerfGE 118, 79; BVerwGE 87, 237.
- BVerfGE 157, 30-177.
- Jarass, in: Jarass/Pieroth, GG Kommentar, 16. Auflage, München 2021, Art. 20a Rn. 18.
- Es gibt auch andere tierische Quellen wie Schafe oder Ziegen. Produkte aus Kuhmilch haben aber den mit Abstand größten Marktanteil und den größten Einfluss auf die Umwelt. Daher werden die relevanten Daten anhand von Kuhmilch bemessen.
- Infografik Statista unter de.statista.com/infografik/21638/umwelteinfluss-verschiedener-milchsorten.

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- Vgl. Statista, Erntemenge von Hafer in der EU nach Ländern bis 2021.
- Albert-Schweitzer-Stiftung, Zur Ökobilanz von Pflanzennmilch, albert-schweitzer-stiftung.de/aktuell/oekobilanz-pflanzennmilch.
- Umweltbundesamt, Beitrag der Landwirtschaft zu Treibhausgas-Emissionen, abrufbar unter umweltbundesamt.de/daten/land-forstwirtschaft#beitrag-der-landwirtschaft-zu-den-treibhausgas#treibhausgas-emissionen-aus-der-landwirtschaft.
- Jarass, in: Jarass/Pieroth, GG Kommentar, 16. Auflage, München 2021, Art. 20a Rn. 10.
- Dazu aktuell z.B.: Deutschland braucht einen Wasser-Notplan, SZ, 24.7.22, sueddeutsche.de/wirtschaft/wasser-trinkwasser-knappheit-1.56267177#reducedtrue.
- Spinoni J, Vogt JV, Naumann G, Barbosa P, Dosio A. Will drought events become more frequent and severe in Europe? Int. J. Climatol 2018; 38: 1718–36. doi.org/10.1002/joc.5291.
- Infografik Statista unter de.statista.com/infografik/21638/umwelteinfluss-verschiedener-milchsorten.
- Vgl. u.a. Gentechnik und Monokulturen: Wie nachhaltig ist Paraguays Sojaanbau?, DW, dw.com/de/gentechnik-und-monokulturen-wie-nachhaltig-ist-paraguays-sojaanbau/a-17664750.
- J. Poore/T. Meeneck, Reducing food’s environmental producers and consumers, Article in Science (based on a study of the University of Oxford), June 2018.
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Siebenprozent

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Some things we don't do. And some things we categorically do not do. We say NO out of integrity. And we say NO as an act of power we have as consumers. The strictness of a NO can have different forms, it can change, and evolve.

There are plenty of NOs one might want to conduct, for example, the denial of taking part in events or watching and discussing the games of the 2022 FIFA World Cup in Qatar, the refusal of joining the mandatory school trip to go skiing

in the Alps, or categorically not catching an airplane for the sake of fun.

For some NOs we have labels. For example, saying NO to the consumption of meat is called having a vegetarian diet. There are, however, not many words for most NOs we encounter. Thus, we lack linguistic support in the inner and in the outer. This is why one's NO might remain quiet, it might not yet be clear and not yet categorical and thus not yet inspiring and powerful.

We may even end up doing things we don't actually want to do. We find ourselves in front of the TV watching Germany against Japan, legitimizing what we don't want to legitimize. Or we find ourselves on the ski slope with our classmates, because it was beyond our horizon that we could say NO. And we might still fly to distant beaches because we have not yet made our NO with such confident and clear resolve. In those cases, we do not yet have a word to guide us. And as we do not yet have a word to communicate it,

we cannot verbally distance ourselves from certain practices or inspire others to do the same.

Even though it's highly unlikely but nevertheless not impossible to evoke change: here is the attempt of a contribution, a linguistic idea to be able to give names to all these NOs that have no label yet. NOfi-fa22, NOski, NOairplane could be such linguistic constructs. These might be a starting point of certain movements, mindsets or alliances. Since language is

alive, these terms will change. Maybe the initial cryptic NOsomething will then become mature and change into a term more suitable for everyday use.

Use the NOsomething-terms you stand behind in your email signature, your Instagram bio, on graffiti, in love letters, in your spoken language. Everywhere. Put this poster on your wall. Wear the hat you fold out of it in public. Explain the concept. Inspire others. Most importantly, achieve strength and clarity for yourself.

Apart from the fact that we are giving space to this idea in BLATT 03, this idea stands on its own.

If you think the idea of NOsomething should go viral, follow [@yeswesayno](https://www.instagram.com/yeswesayno) on IG and register on [yeswesayno.org](https://www.yeswesayno.org). Doing so increases the chances of this small contribution will not be a flop, which in turn increases the chances of the global change needed will not be a flop.

Conversation with Sahra from Nguyen Coffee Supply

“I would like your fruitiest, funk-iest, most fermented Canephora on the menu.” ends with three inter-views. On the following three pages we present one of these conversa-tions with friends as Mik names them.

Sahra Nguyen is a person who I cannot imagine doing this project without. Her company Nguyen Coffee Supply is shifting the narrative of Vietnamese coffee and Canephora around the globe. She uses Vietnamese coffee as a broad social and cultural concept to make the world a better place. By reclaiming Vietnamese coffee and reintroducing it as a quality product she disrupted the industry and inspired a movement. Talking to Sahra has been somewhat surreal and a dream come through.

M Your company and your way of communication have been substantial in developing Canephora projects that I am involved with here in Germany. I am inspired not only by what you accomplished but what drove you to do it. In this book, I put emphasis on finding out where the value of coffee comes from. Both for people involved in the production and for the end consumer. What value do you derive from running your company and what values do you hope to pass on to your customers?

S I am really excited and passionate about making the world a better place through the medium of coffee. I often think

about how we can promote our values of diversity, inclusion, equity, cultural integrity and sustainability. That’s a general framework of how we operate as a company. What’s really powerful about our work is that we don’t just apply these values to Vietnamese coffee. Of course, that’s our anchor because I’m Vietnamese American, I have a direct relationship to Vietnam and my family is there. But really as we promote these values, it’s like; how to truly be inclusive in the coffee community? How can we apply this to every origin and every community?

When we speak about diversity, we speak about it in all forms. Not just diversity when it comes to race, but also diversity of origin, variety, science, perspectives and ideas.

That’s what we really hope to bring to the coffee industry. I felt like for so long, the industry was moving in a very convergent way. Everyone was

aspiring towards one conventional norm, one standard of excellence. When we operate from this place of convergence, we lose creativity and innovation and we miss the opportunity to be inclusive of other diverse ideas. So for us, it’s all about diversity but really this idea of divergent thinking. How do we expand our minds and ideas in the conversation to be inclusive of things we may not have thought about. That’s what I feel we truly do. So much of our work is rooted in Vietnam. Because Vietnam is the largest producer of Robusta and so Robusta is a big anchor for us as well. It’s about shaking up the industry to be more divergent, creative, innovative and to diversify our way of thinking, way of being, way of operating and then through that process, we get to be inclusive of all forms of ideas but more importantly, communities. Whether that’s a community of coffee drinkers or coffee growers. For example, when it comes to being inclusive of coffee drinkers, for so long in the third wave of specialty coffee there was this excitement about scientific extraction (which was amazing for evolving the coffee industry).

However, the idea of mastery led to a very elitist culture.

A by-product of that was coffee shaming. All of a sudden we had coffee drinkers who were like “Oh, I’m not really a good coffee drinker. I don’t know that much about scales and science.” Wow, when did coffee become this way!?! Coffee is so personal. It’s subjective, each to each their own. Diversifying and being inclusive of coffee drinkers that way is very important for our community as a collective. We want everyone to feel empowered and valid in their coffee experience. Whether that is instant coffee or a well-prepared, weighed out espresso. We shouldn’t have shaming in coffee. That also relates to being inclusive of all coffee growers leading to the Arabica - Robusta hierarchy. These are the key values I promote from running the company and also what we live internally. Our team is super diverse. Our corporate team is made up of Asian Americans, we have a person from Nigeria, we have a white person from Tennessee, we have close to gender parity. Our production packing team is 100% women. Before, when it was just me and I used to work in a shared roasting facility, there was maybe one man of color but no woman of color. We try to live by the values of diversity and inclusion and this relates to the way we hire too. We leave room for no experience required, training is offered. Our job listings are intentional. Posting on Craig’s List or Indeed is not enough. We have to post in certain community groups on different social media platforms that are

centered for women or POCs. We hope to influence our customers and people around us with our values. We hope to inspire people to expand their thinking a little bit, to confront their own biases or perceptions. Like “I never understood why Robusta is excluded.” or “As a barista, I was always taught that Arabica is better and Robusta is inferior but I never actually stopped and asked why”. Inspiring people to stop, question and expand their minds is a big goal of ours. From there, there are so many exciting opportunities that can come from divergent thinking.

M On a cultural level, I think we can agree that not only Vietnamese coffee, but Canephora, in general, lacks awareness. I think there is a lot of awareness as to why Canephora or Robusta is an inferior choice. The arguments behind these statements are sometimes untrue or based on someone’s personal experience. I think, obviously, you have a different opinion on Canephora and I am interested to know why. What’s your personal experience with Robusta beans? Have you always had a positive connection to these coffees?

S When my personal journey started in coffee, it was much more anchored in the broader narrative of Vietnamese coffee, as a cultural beverage, and then Vietnamese coffee as the origin. And it’s like, “Oh!, Vietnam is the number two producer of coffee in the world? I didn’t know that!”. When I dug deeper I started seeing articles saying things like “Yes, it’s number two in the world but it produces the worst coffee - Robusta.” I was a little surprised by what that meant. Even though this idea of Robusta being inferior or being the worst coffee you can find, I get where that comes from. I want to acknowledge the truth behind that. So much of Robusta coffee today is produced and pushed into the instant coffee market, or the commodity market. That is a reality. I believe that’s where a lot of these ideas come from. But like all supply chains, like all agriculture experiences, it’s a social construct and it’s systematically created. These industries were created within Vietnam, and it’s historical, but that doesn’t mean they can’t change, right? The way we have specialty coffee today, with Arabica around the world, didn’t happen on its own. It was a collective effort. So for me, it’s this balance of acknowledging where this narrative comes from, and then figuring out how to expand beyond that. How do we work together to apply the learnings and investment around Arabica, towards Robusta, not just for the bean, but for the communities around it? So for me, the key thing is, yes, it’s about shifting the narrative and having an open mind. But beyond that, it’s not just telling the story. We actually have to do the work. We have to invest in Robusta farming communities around the world to help improve

the product so that everyone benefits.

M I think you are now in a very beautiful position, in a way that you are able to showcase Vietnamese coffee and Canephora exactly how you like. May I ask what guides the selection of the coffees and the way you roast them?

S So there are partners that I’ve worked with for a couple years now. It’s an ongoing process. Then there are new producers who come in and we review their samples. We consider everything from, how it’s grown, how it’s processed, the screen size etc. And then because even in Vietnam, different regions produce a very, very different bean. Da Lat to Dak Lak to Son La, they all taste very different. I personally appreciate all of them, it just depends on what we want to offer to our audience at the time. So right now, as we’re expanding to more green coffee selections, specifically in Vietnam, I’m looking for more wild Robusta experiences. The anaerobic process is a very exciting one. I really want to blow people’s minds with the possibility of Robusta, the way it blew my mind when I first tried it. There’s so much potential in Robusta that we haven’t even touched yet. I’m really excited about different processing methods to bring different experiences. It’s not really visible on social media anymore but I am the head roaster for the company. I have a very special roasting journey. I love roasting. It’s one of the best parts of my job. I do it less nowadays as we have a production roaster but I still develop the roasting profiles. In the beginning, I started roasting at a shared facility in Brooklyn. Literally, everyone there was like “We’ve never had Vietnamese coffee bean in here. On top of that, We’ve never had a Robusta bean from any country in this roastery.” I was so insecure. I had to learn how to roast in order to use the machine. So what’s interesting with Robusta is it’s very delicate due to the low fats and sugars. You can quickly just zap it so in that sense, roasting Robusta is a little bit more challenging for me. Unlike Arabica, the first crack when roasting Robusta is not as prominent. The markers of the first, second and third stages are less evident. I remember when we first launched, I went for a medium roast profile because I knew that Robusta already had a very bold expression. I didn’t want it to be too polarizing by layering a darker roast profile on top. I was worried that people wouldn’t be able to receive it, so I went with a medium profile. But now, we released a dark roast collection. Because there are a lot of people who warmed up to these coffees and were like “We want a darker Robusta” I’m like “Oh, okay, they’re ready”. It was very tricky because I wanted to

roast it darker, but I didn’t want an oily roast. I’m not ready to offer an oily dark roast. I had to do this 12 times because I kept pushing, pushing, pushing but the oils would pop. Finally, I got to a point where it was beautifully, perfectly dark but the oil didn’t seep out. So when it comes to roasting Robusta, it’s a very delicate process.

M I am very curious as to the response you have gotten from the specialty coffee community. As a community, it is of course very diverse so I don’t want to generalize. Speaking from my own experience, when we introduced light roasted Canephora to the market here, it was met with some resistance before it was appreciated. It took a minute. How did you find your audience and what was the initial response?

S I had a similar experience. It’s interesting because when it came to our customers, especially online and the ones who were not plagued by the stigma, they really loved it. They’re like “Oh, I love this profile!”. Because, let’s be real Mik. Robusta is already prominent in the world - it’s about 40% of all coffee produced in the world. People may or may not know due to lack of transparency. So people actually already like the Robusta profile. It’s familiar, it’s comforting, whether or not people know where it’s from. So when we released it, people who weren’t influenced by that stigma or that bias, really loved it. It’s so bold. And remember, people are now kind of coming off this train of the super-light roast, highly acidic exploration of the third wave. Which is exciting for the coffee community, but not for everyone. And so consumers loved it. We publish all of our reviews on our website, good and bad. We have a ton of five-star reviews on the 100% Robusta offering. As to b2b and specialty community folks, I will say that everyone has been really nice and friendly about it - they’re becoming more open to the idea when we frame it around values and not just taste buds.

In the beginning, especially my first year, I encountered a lot more negative reactions in the tone of “oh, Robusta is gross. It tastes like grandma’s socks and rubber tires.”

Early on I did a lot of blind tastings so that people couldn’t have this bias going into it. Robusta always wins, maybe like 90% of the time. I just started to really deconstruct people’s ideas. And in general, I feel like, the SCA, a lot of my friends in the industry, they’re generally very supportive of our mission. I think what I’m trying to get them to understand is that it’s okay, if you personally don’t like Robusta, that’s totally fine. The goal is not to replace Arabica or force you to like Robusta, the goal is to expand opportunities and let people have a choice. There are some people who have totally been blown away like “Wow, I never knew Robusta could be this way.” There are other people in the industry who are like “Oh, this is interesting. Not quite for me. But, I think it’s cool that we’re expanding the conversation.” We were at an SCA event recently and I was the keynote speaker at the International Women’s Coffee Alliance event talking about the rise of Robusta, Vietnamese coffee and our mission for inclusivity. This is the largest specialty coffee event in the world. So I feel that in general, at this juncture of the journey, people are excited about something new and the future of coffee.

M It’s wonderful to see you being an entrepreneur but also an active educator. You take a lot of time to teach people how to brew your product. In this regard, you did something that specialty coffee companies failed to do for quite some time. Specifically you have done many tutorials on how to brew coffee in a Phin. I have no idea about the U. S. but here it is a fairly unpopular thing. There is one cafe in Berlin that serves Vietnamese coffee and that’s actually where I tried a Phin for the first time. Do you think introducing people who might have no idea how coffee is brewed outside of where they grew up, to how coffee is brewed and enjoyed at its origin, is something that is done enough? Can you maybe talk a little bit about the coffee culture in Vietnam?

S One of our pillars is cultural integrity. But what does that mean? Our goal is to shape the future of coffee rooted in culture. I feel like so much of the exploration of the third wave was all about the science of coffee, how it’s grown, how it’s processed, and how it’s extracted. And that’s incredible, right? Now, my vision is to build on top of that by being closer to the communities and cultures at origin. So it’s not just bean centric, it’s people-centric. When we talk about people then the culture is part of that. That’s why we bring in the Phin filter. It is such a big part of our offering because it’s an access point into culture, which connects consumers not just to the bean

or origin, but to the people. So I definitely feel like there has not been enough conversation or exploration of culture at the origin. I'm really excited for us to push the conversation. Have you heard of Blue Bottle Coffee? Blue Bottle and James Freeman, he's known as a pioneer of specialty third wave, and he was also an early pioneer of the single-serve slow coffee movement. He brewed with the V60. But do you know where the V60 is from?

M Japan I'm pretty sure.

S Japan. Yeah. I feel like most people in the U.S. don't know that. They just associate V60 with Blue Bottle. It's a missed opportunity for cultural connection. This is where we want to push the conversation; This is a Japanese brewing tool, it's called a V60. So powerful, right? Another thing I see a lot on the internet is brew guides. 15 different brew methods but the Phin filter is never there! In the future, it will be the Phin next to a V60 next to an Aeropress, next to a Moka pot. It's gonna be great. Have you ever been to Vietnam, Mik?

M Not yet I'm afraid, hopefully in December.

S It's so wonderful! The coffee culture in Vietnam is huge. They are a big producer and exporter of coffee and they're very proud of it. Coffee is so big in Vietnam that it gets its own moment.

For example, in the U.S. you go to breakfast, you go to brunch and you'll have a cup of coffee there. In Vietnam we go to the breakfast stand, eat breakfast and then we go to the coffee stand and get our coffee, oftentimes a Phin filter slow dripping into a cup. It's such a moment of its own. It's not connected to your breakfast dish. Now there are espresso machines and other brew methods

across Vietnam, but for so long the Phin filter was an integral part of the coffee culture. The Phin filter is a single-serve, slow drip coffee. It's all about hanging out together, enjoying the drips, slowing down and being with each other over a cup of coffee. Very different from the U.S. coffee culture that is centered around to-go, fast-paced service.

M Coffee has certainly become a little bit of a fast paced commodity. That's such a wonderful insight, thank you. With this I will go back a little to the topic of coffee origins. Specifically, very few roasters have the opportunity to direct trade. Even fewer roasters decide to only offer coffee from one or even a very limited number of producers. I think many would see it as a disadvantage to limit the offering so much while demand for "fast fashion" is increasing. What is your view on buying green coffee? How do you manage it?

S We are in a very unique and lucky situation to have a direct trade relationship. Direct trade is often a sexy term in the industry, but it's not always viable for roasters and producers. Consumers like the term but it's not always the best way. If you are a small producer, you may not want to do direct trade. It's a lot of work and costly. For the roaster, it is also a lot of resources, bandwidth, logistics and extra liability to import. Back in 2016, none of the green bean importers offered specialty Vietnamese coffee. I checked. Out of bare necessity, we had to build our own supply chain. It's very difficult but we made it happen. We launched a dark roast collection earlier this year. Before that, for 3 years, we only had 3 different types of coffee. I learned through this

process, as you described, that coffee culture over the last decade has become a lot like wine culture. People always want to try something new. That was a challenge we ran into. We are balancing the two. I understand that people want something new but as an importer and roaster, we need to figure out how to offer something unique but within reasonable means. Otherwise, it becomes an inventory issue, a logistical issue, and then all the marketing behind every product. It's really difficult to offer something new all the time. It's something we recognize. I want to offer more coffees to showcase a bigger range and what Canephora can be but we can do it maybe twice a year with a special release.

M I really admire the way you redefined what specialty coffee means. The culture of chasing high-quality, complex flavours had the effect of stripping coffees of people. When I buy a bag of coffee I am able to find out much detail, down to what type of soil it grew in, but not much about origin, culture or the producer. Can you tell me how you feel about this? What do you think we dare to lose by proceeding this way?

S When we first launched our goal was to break this narrative of Vietnamese coffee being cheap and to align with the specialty coffee community. The first label I made had all the information on it: the variety, the altitude, processing, region, etc. I scrapped that after a few months. Our customers don't care about that - right now. Our challenge, in our journey, is to talk about Vietnamese coffee as a broad cultural concept. Up until recently, our coffees did not even have SCA scores. Our producers were not ready, they were not there yet. A lot of our work is focused on culture and narrative shifting but also on who we are trying to reach. In specialty coffee, all the information, it's something that we do internally to understand what's happening with the bean. But it is a bit of a disconnect there because that is something that roasters look at when they are sourcing but not something that customers look at when they're buying a bag of coffee.

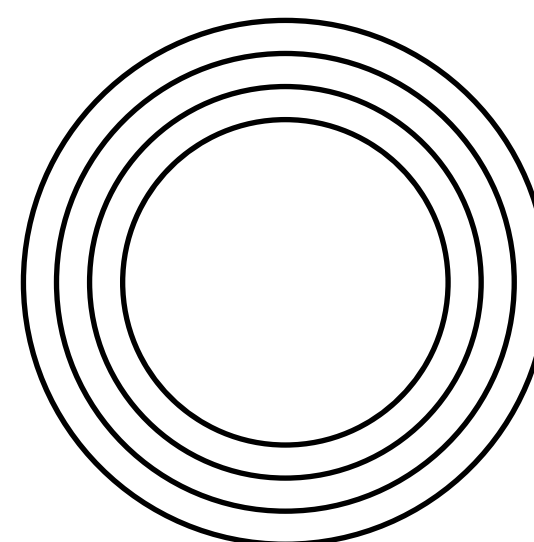
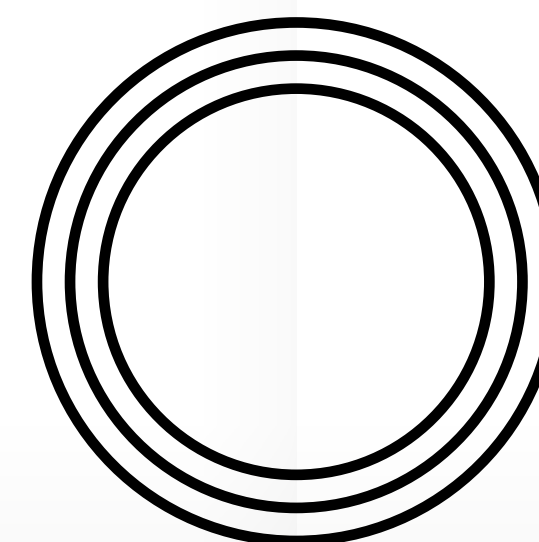
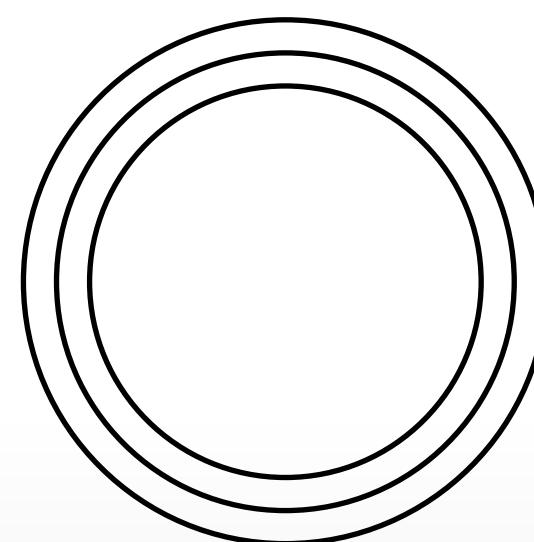
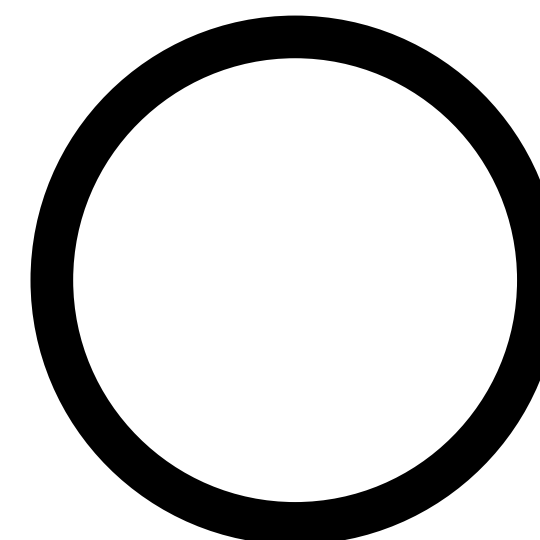
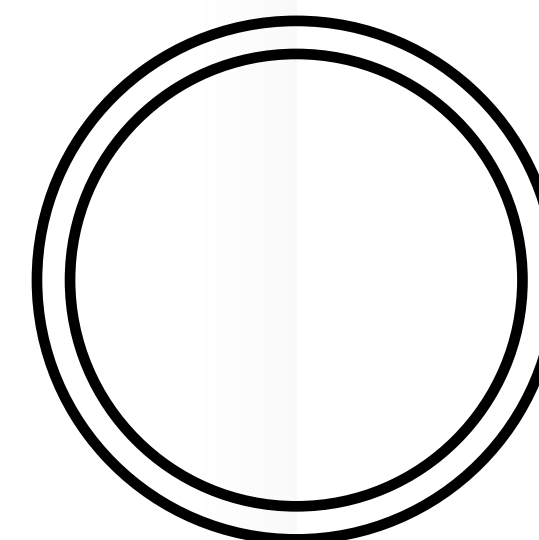
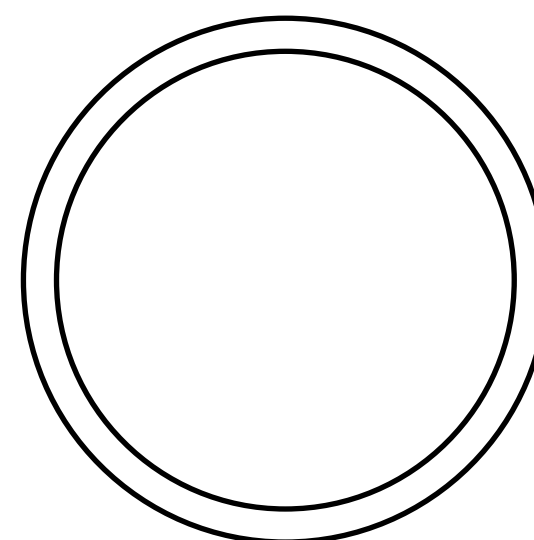
M Do you think Canephora provides an opportunity to change some ways in which specialty coffee functioned over the years? Imagine you live in a world where Canephora is now in the spotlight of specialty coffee, maybe it's the 4th, 5th or 6th wave. What would you like to see done differently?

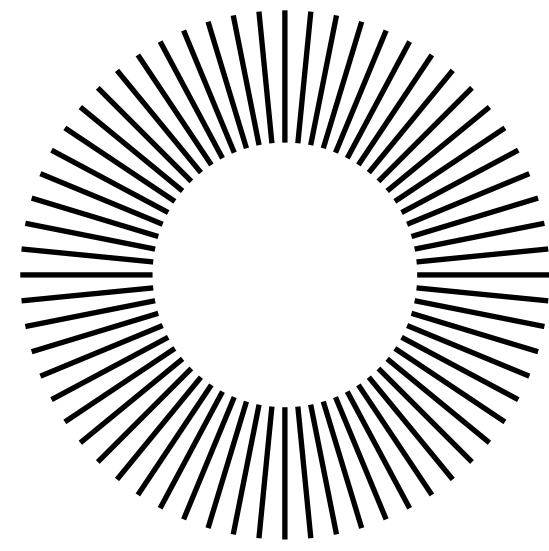
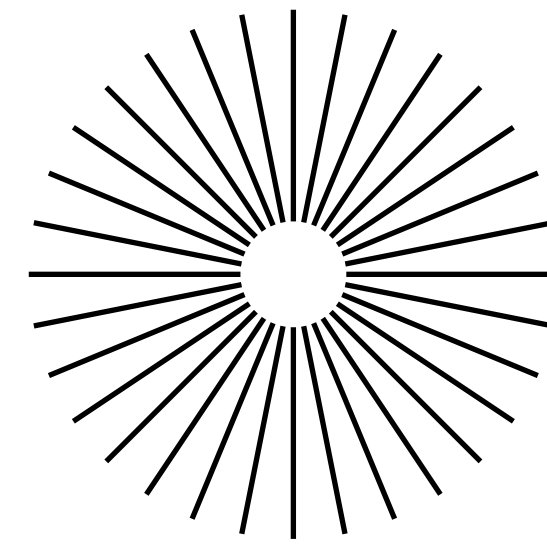
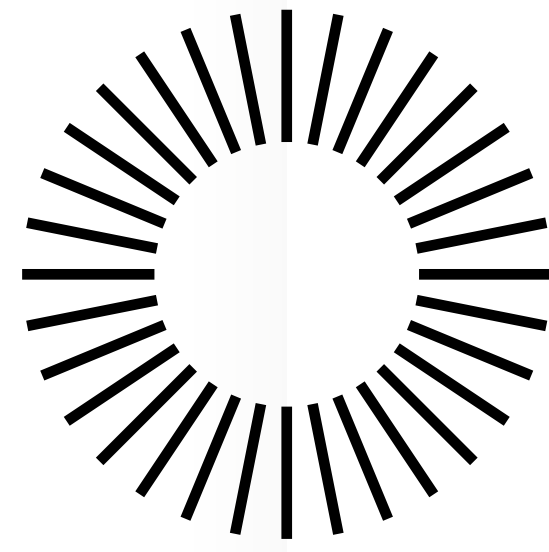
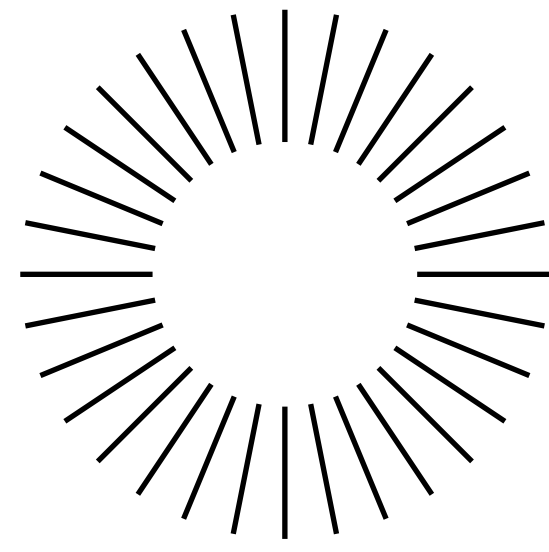
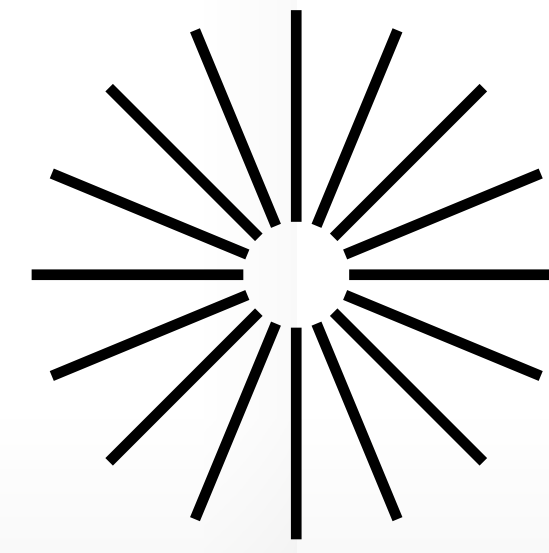
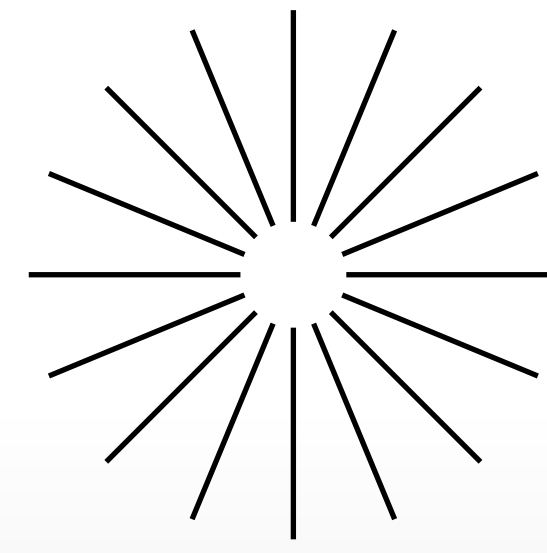
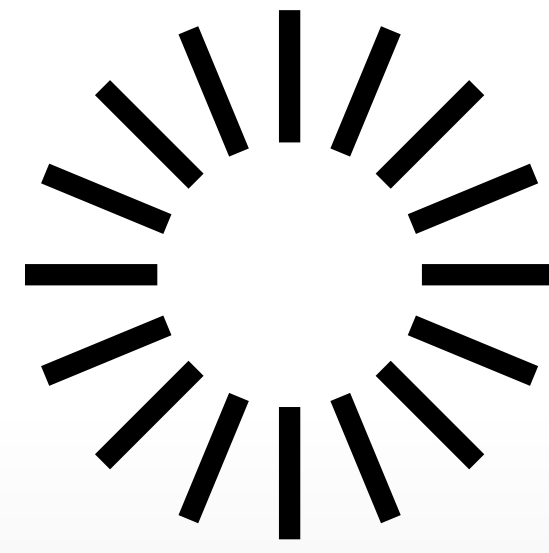
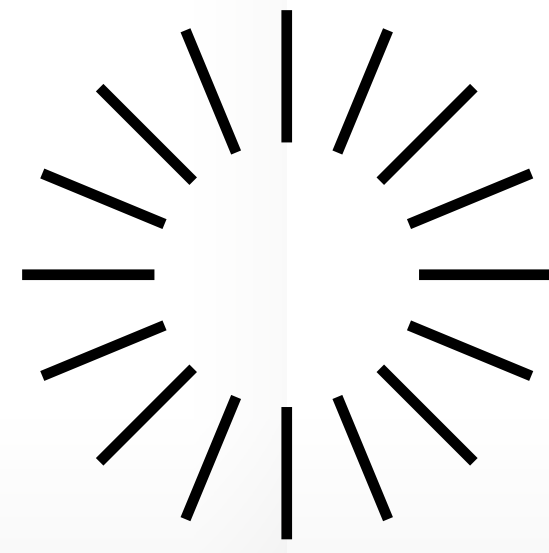
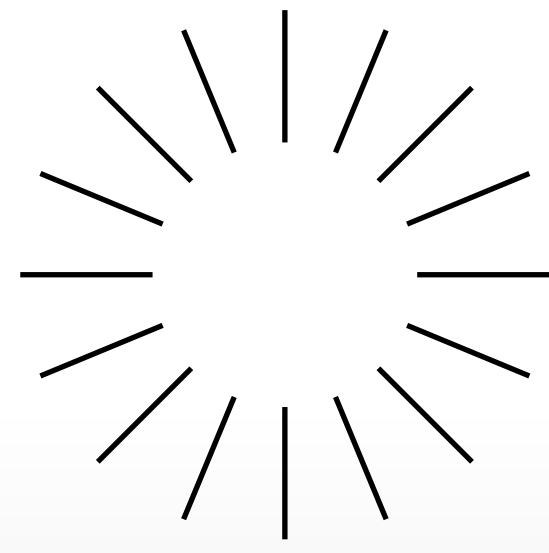
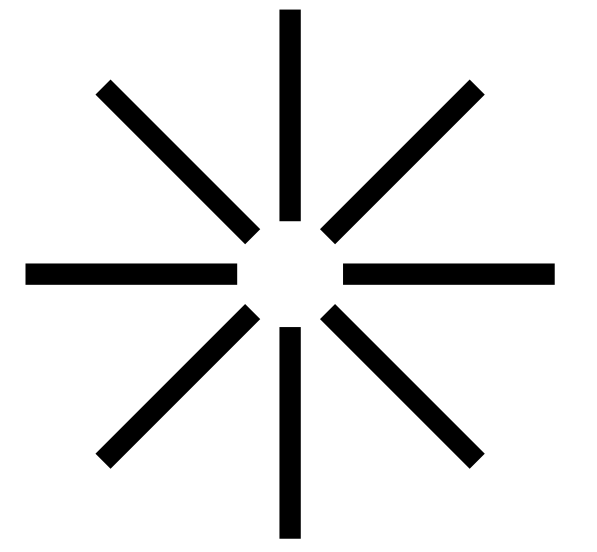
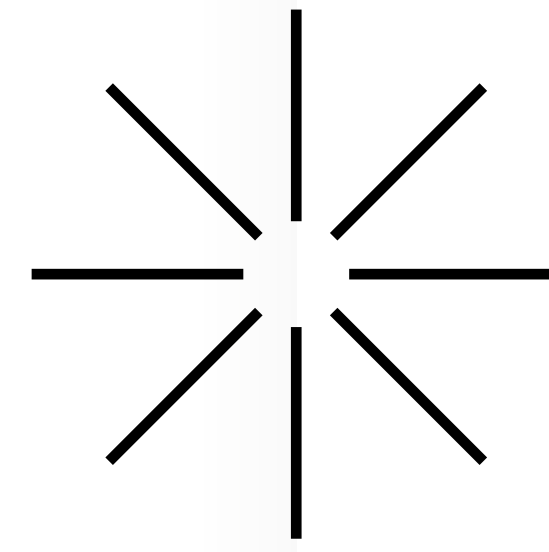
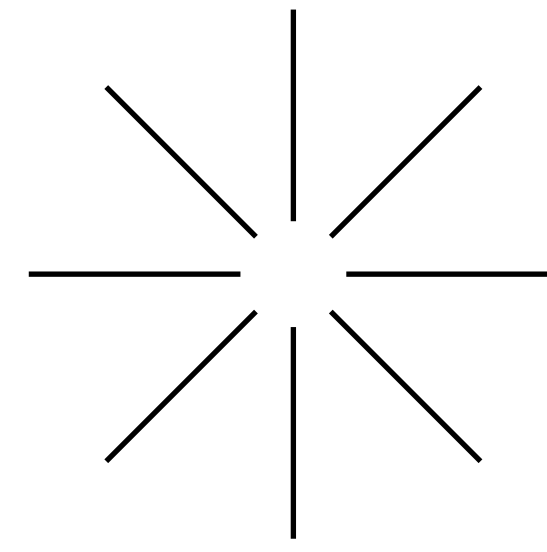
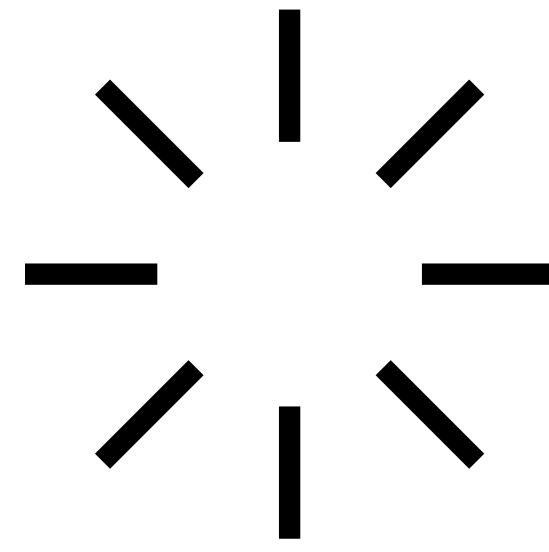
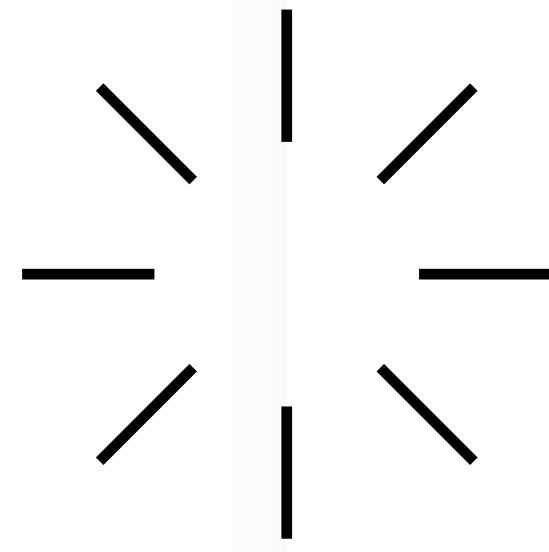
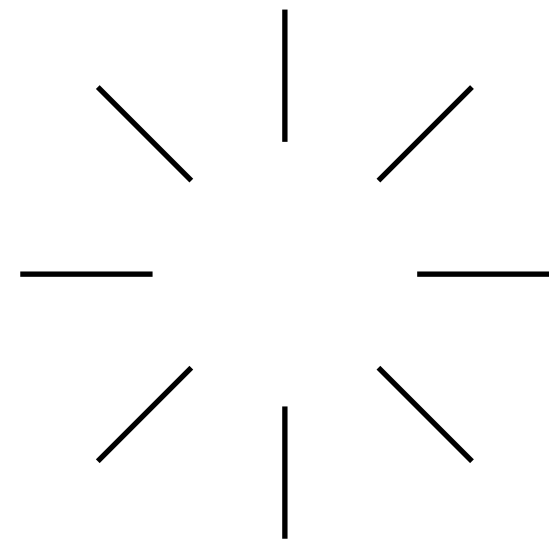
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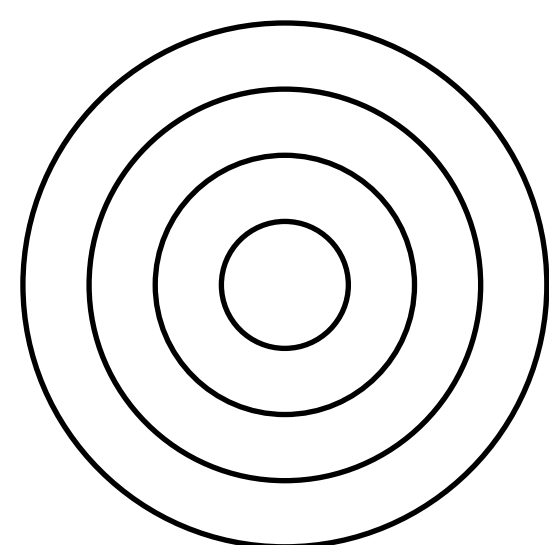
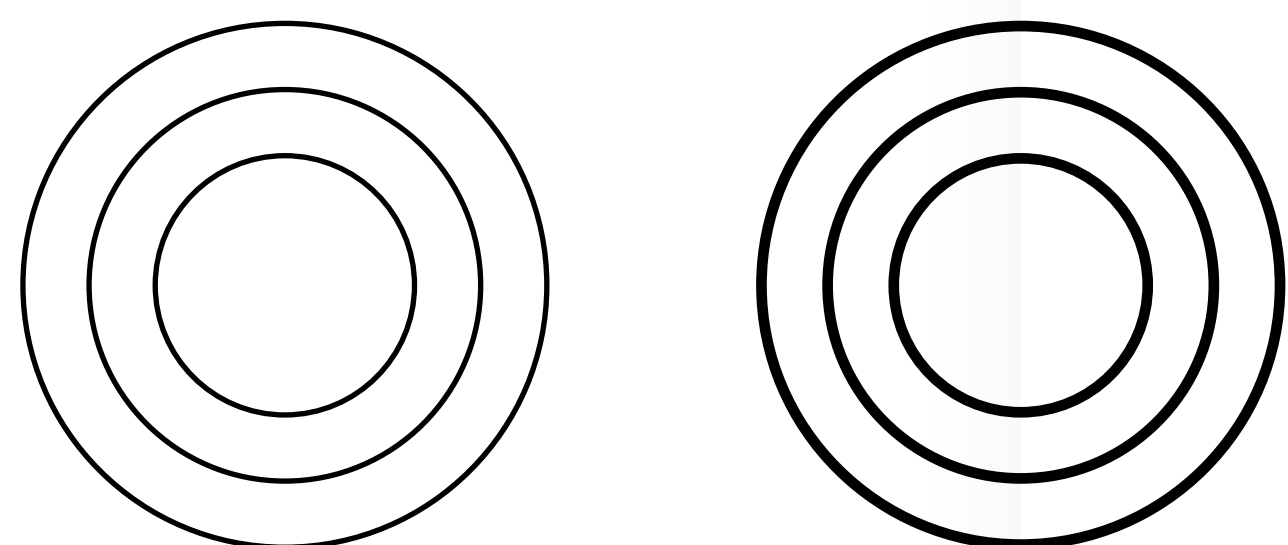
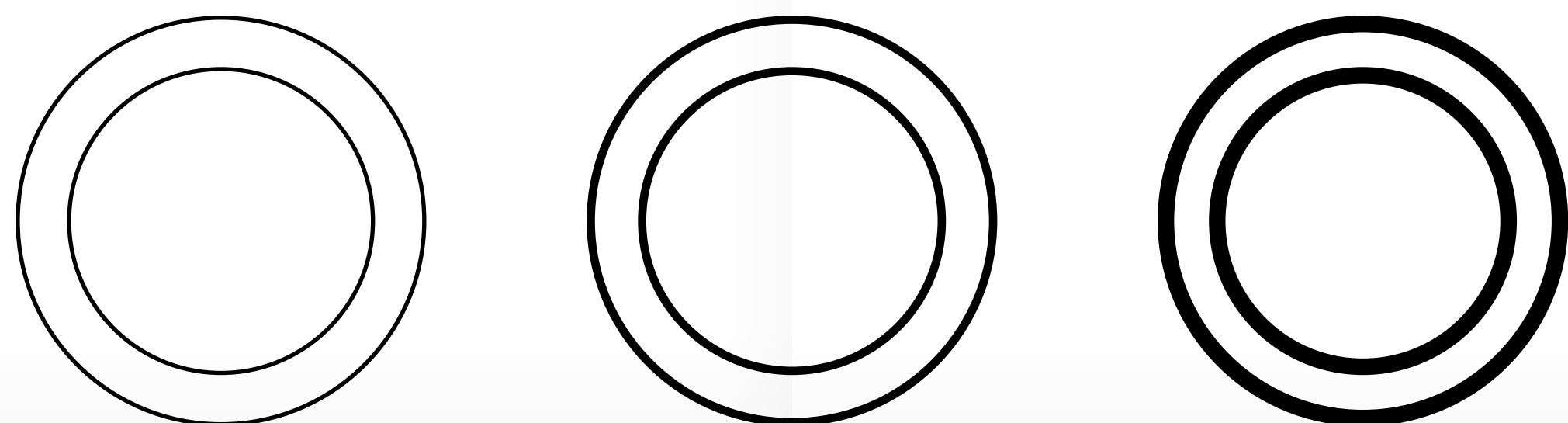
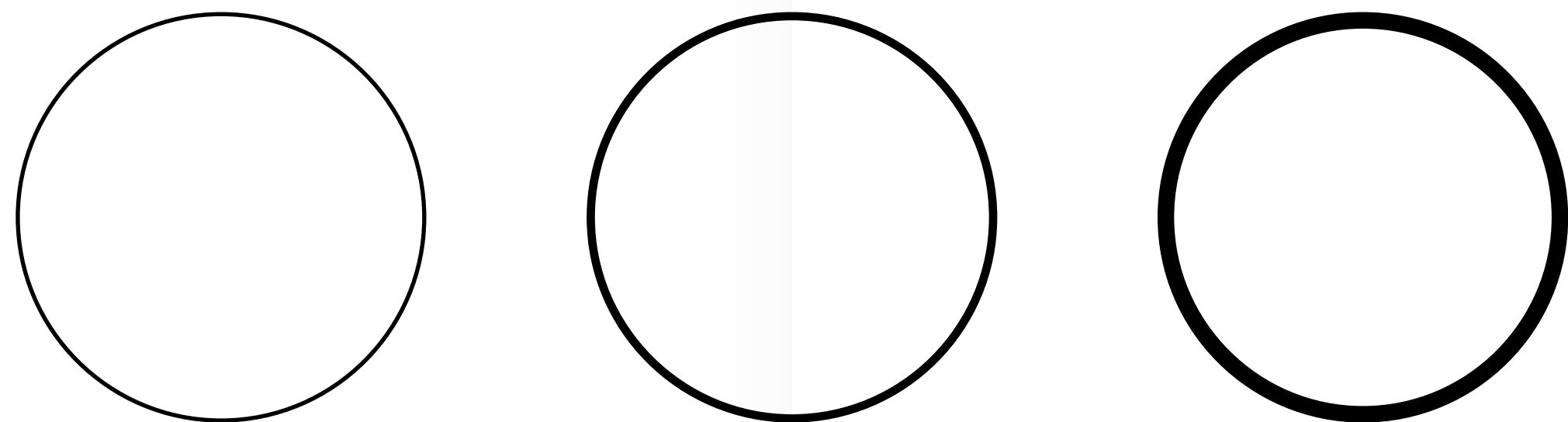
I believe that Canephora has a very bright future and will be in the spotlight for a lot of reasons. We're calling it, "the Rise of Robusta." Whether it's climate change, economic justice for producing communities, sustaining the environment and sustaining livelihoods because growers find that their current crop is not viable anymore.

Growers are following the market's demands. "Everyone wants Arabica so let me pour my life into growing Arabica". But, what we're seeing now is that this puts communities in a very vulnerable situation because Arabica is more difficult to grow than Robusta. This is where the shift needs to happen on a consumer level to grow awareness and appreciation for all varieties. That awareness then comes back to the roasters, importers and back to the origin. It's truly a global movement.

(MP)







About our portfolio

By having a quick look at our shelves you will notice that they are divided into two sections. First, black and white and second, colorful. The first are what we call our “house” coffees. These are beans that we aim to offer continuously throughout the year. The latter are coffees that are very limited in quantity and therefore several lots shift around depending on the season.

Our “house” side of the portfolio has distinct purposes defined on its packaging: espresso or filter. This is defined based on the roast degree but more importantly on how we use these coffees in the cafe. Coffees such as MUYU, CUERPO or EL MORENO are our daily bread. We serve them as espresso based drinks or as batch brew. This creates something close to consistency in flavor experience for people who enjoy knowing what to expect. For us, it is also important to offer something that fulfills a wide set of expectations from both customers looking towards a specialty experience and those who are fulfilling their daily ritual.

Another important aspect is the impact that our “house” coffees have on the relationships we strive to develop with our business partners. As a company working within the specialty sector of the coffee industry it's important that these promote growth on both ends of the chain. Having regular and sizable transactions with the Apreco Cooperative, for example,

ensures that we are able to have enough of their coffee to last for a year. At the same time, our purchases create income security that is difficult to obtain with small purchases and maintain their production quality.

Meanwhile, our “limited” section of the portfolio has a different purpose. These are often coffees that come from very small producers or cooperatives that produce micro or nano lots that can be classified as specialty coffee and that we want to promote. These are also coffees that inspire us with their flavor diversity. We have four spots on our shelves that belong to this category and we've made a list of expectations we have for each of them.

First is a spot reserved for lots that are between 83 - 87 SCA points and often come from underrepresented origins that have not produced specialty coffee for very long or origins that aren't known for their flavor qualities. A definite highlight in this spot that we've had on our shelves for two years in a row now is ATSA-BE from Timor-Leste.

Second spot is dedicated to coffees of very high quality, 87-90 SCA points, processed in innovative ways. These often come from very well known producers and famous origins. We've collaborated in this area with Cofinet and their coffees from Colombia who are becoming increasingly well known for

their rare varieties processed with a lot of emphasis on unusual flavor profiles.

Third is a place to find everyone's all time favorites such as fruity Ethiopia's, crisp Kenya's and Geishas that blow our minds with a bouquet of floral complexity.

Fourth doesn't really belong to the rest. But it should. And that's why it's here. This is where you will find our Canephoras. So far we have collaborated with 4 producers from Indonesia, Vietnam and Ecuador who we aim to make purchases from annually. Canephora is our passion project. Why it is constantly marginalized and structurally kept out of the specialty market is our fault (as importers and roasters). We want to change the narrative and tell you that it's the future. When we consider the social impact and climate change resistance there is no reason left not to do it.

This is our portfolio. With it we want to be inclusive to both your individual pallets and preferences as well as to the ocean of diversity within our industry. We aim to serve things that inspire us. Sometimes this means flavor. Sometimes this means stories. Other times it is political. Whatever it is, it never lets us feel the grayness of everyday life.

We have raised the price

Not only for our roasted coffee, but also for some drinks on the menu. There are a number of reasons for this.

In general, you have certainly noticed that all costs of living are rising. For example our rent went up by a whopping 10.3%. The general wage level is also rising. And we haven't even factored in the rising energy costs for electricity and gas.

Let's look closer at our major purchase item: Green coffee is also becoming more and more expensive. For instance, this year's harvest of Don Martin's green coffee increased by 61% in price. Why? That's what I asked Lukas from cumpa - our importers. Here's a summary of his answer:

(1) The world market price for coffee is rising. The main cause: In July 2021, there was a severe frost in Brazil, which reduced production in the world's largest coffee-producing country by about 30%. Assuming there are no further extreme climatic events, the plants in Brazil will need about 2-3 years to recover.

(2) The price of green coffee is based on USD \$. For 1.00 €, you still got 1.20 \$ in 2020. Currently, it is at 1.00 \$. That alone explains a price increase of 20%.

(3) Corona and the war in Ukraine have shaken up logistics. For example, a container transport from Lima to Germany was less than 3k € in 2020.

Now, it's over 10k €. Until Don Martin's coffee is brought from the farm to the port in Lima, it has to travel 1090km through the jungle of Peru. With the latest challenge being a destroyed bridge.

(4) Not only coffee, USD and logistics are becoming more expensive. Internal expenses such as energy, materials and wages are also rising. As the private cost of living is also rising, farmers, coffee importers and all those involved in the value chain are striving for higher sales revenue. That's called inflation.

(5) The coffee farmers with whom we are working are becoming more and more well-known. Other import companies and local

roasters are becoming more and more interested in - exemplary named - Don Martin's coffees. This is good for farmers, because now they have more power to demand higher and more appropriate prices.

Ⓜ

Tasty plants

Not so long ago Martin brought an interesting idea forward - Why do we use non vegan flavor descriptions on our coffee labels? And, can we stop? My initial response was - No, I don't think so.

My perspective at the time was based on the idea that sensory descriptors make up a language of their own and have nothing to do with actual animal products. What could be lost to the limiting of our sensory experiences or by restricting the way we communicate them? That for me was a big question I sought to answer. Unfortunately I asked the wrong question. The question should have been - Where does the fear of losing a couple of flavor describing words come from? Is it the limitation of my pallet? Is it laziness towards expanding it outside of what I know? I hated all of these questions and feared the answers which is a good indication I was wrong in the first place. After all, why would I want to stand in the way of inclusivity and progress? I don't. Which is why I want to share with you why we should stop using animal product related flavor descriptions.

Resisting change, very often, comes from comfort and the hesitance of upsetting it. After all, why fix something that isn't broken? But what if it is? For Martin it definitely is. Flavor descriptors such as yoghurt, cream, butter or milk cause Martin's stomach to twist, and not with excitement. Are we then excluding or at the very least, discouraging Martin from having a positive coffee experience? In my opinion, yes. And Martin is not alone.

Then again, these are flavor descriptors, not ingredients. Isn't Martin being a bit picky with this? Maybe, but I am led to believe that his stomach twists and ties into a knot for a reason - A deep disgust of the animal product industry. Depending on your moral compass, that should sound reasonable. I want to imagine a world in which not only are we inclusive to all but where our pallets work within a relatively peace-

ful realm. At the end of the day changing a descriptor such as Strawberry Yogurt to Pickled Strawberry isn't a big deal. Both taste lactic and like strawberry. One of them is a name associated with animal cruelty and one with a fermented fruit. For me, it's an easy choice.

As to language and why it matters that we update it during our lifetime, I am no expert. Martin, I am sure, can tell you more about that. I understand the basics though. I understand how deeply cruelty and discrimination is embedded into the way we say things and formulate sentences, which in turn formulate our way of thinking.

The way I understand it is that language creates reality. If our coffee labels say condensed milk, then we implicitly assume that those who look at it know what condensed milk tastes like. Even more concerning, we are communicating a norm, we are communicating that it is important or interesting to know what condensed milk tastes like. We encourage people to think about the taste of condensed milk. We elevate condensed milk to the status of an attractive good because it decorates our packaging. Condensed milk is then associated positively. And for me, it is not.

Here is a story: When cupping my competition coffee SIÊU SAO, a Canephora from Gia lai, Vietnam, it reminded me of toffee. Is toffee vegan? No, at least not in its traditional form, but there are vegan alternatives. How does something like that work into Martin's vision?

On a walk in Tübingens botanical garden, somewhat baffled, I smelled toffee. Following the smell, I stumbled upon a tree. The description card informed me of its name - Cercidiphyllum Japonicum. After a quick Google search I knew that this tree is commonly known as a Caramel Tree or Katsura. Katsura is native to Japan and China, it is known for its sweet, caramel-like smell that its leaves emit during early autumn.

As part of my preparation ahead of the German Barista Championship I practiced and brewed SIÊU SAO a lot. I noticed that its aroma no longer reminds me of toffee, but Katsura. Thanks to a happy coincidence my data bank of sensory associations was expanded. I welcome Katsura in place of toffee. Not only is this descriptor vegan, but in contrast to toffee - for me an even more impressive miracle of nature.

Isn't all of this a little surreal? Not so long ago I was hesitant over losing toffee as a flavor descriptor. Not only did I find a more suitable, vegan alternative but for a lack of a better word, at least for me, a more inspiring one. Seeing something like Katsura as an aroma description encourages curiosity, not only from a sensory perspective but also into the world of trees. Who knows what other aromas and flavors I have been missing out on. Perhaps I will let you know after my next walk in the botanical garden.

In conclusion: I believe that the world of flora offers enough aroma and flavor diversity to accurately describe a coffee flavor profile. After all, coffee is a tree that bears fruits whose seeds we roast and taste. If these beans offer such a spectrum of flavor, then I am anxious to think of what all other plants have to offer. At the end of the day this is what I'd rather make people curious about.

(MP)

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