

99122005058001

Zollamtliche Überwachung Durchführung bei Einreisen aus EU-Ländern

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/100834016/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122005058001
Leistungsbezeichnung I	Zollamtliche Überwachung Durchführung bei Einreisen aus EU-Ländern
Leistungsbezeichnung II	Importing goods from EU countries into Germany
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.02.2020
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/zollvg/_10.html https://www.gesetze-im-internet.de/zollvg/_32.html https://www.gesetze-im-internet.de/tabstg_2009/_22.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_19.html https://www.gesetze-im-internet.de/schaumwzwstg_2009/_29.html https://www.gesetze-im-internet.de/alkstg/_23.html https://www.gesetze-im-internet.de/alkstg/_19.html https://www.gesetze-im-internet.de/kaffeestg_2009/_16.html
Teaser	You can bring goods from any EU country to Germany. However, there are guideline quantities for certain goods.
Volltext	<p>If you enter or return to Germany from a member state of the European Union (EU), you can bring goods purchased there tax-free and without customs formalities. However, for certain goods subject to excise duty, such as coffee, alcohol or tobacco products, guideline quantities apply up to which use for private purposes is generally assumed.</p> <p>The indicative quantities for bringing in tax-free from other EU Member States for private purposes are:</p> <ul style="list-style-type: none"> • for tobacco products Cigarettes: 800 pieces cigarillos: 400 pieces cigars: 200 pieces smoking tobacco: 1 kilogram • for alcoholic beverages alcohol for drinking purposes (such as brandy, whisky, rum, vodka): 10 litres sweet drinks containing alcohol (alcopops): 10 litres intermediate products (such as sherry, port and marsala): 20 litres Sparkling wine: 60 litres beer: 110 litres

Modul

Sachverhalt

- for coffee: 10 kilograms goods containing coffee: 10 kilograms
- for fuels for vehicles, special containers, working machines and equipment and refrigeration and air-conditioning equipment: the quantity contained in the main container and up to 20 litres in reserve containers of a vehicle.

These guideline quantities may be used cumulatively. This means, for example, that you may bring several types of tobacco products and alcoholic beverages at the same time up to the respective specified guideline quantity for your own consumption.

Exceeding the guideline quantities - commercial movement

If the goods you bring with you exceed the guideline quantities, a commercial purpose is assumed by law - irrespective of the other criteria. You can dispel this presumption by proving that you personally use the goods brought along for private purposes. In doing so, you must credibly demonstrate that you meet the requirements for tax exemption.

Otherwise, the goods are being brought in for commercial purposes. This means that you must pay excise duty on the goods you bring with you. If you cannot disprove that you are bringing the goods for commercial purposes, customs will seize your brought-in goods, in which case you must declare the brought-in goods immediately and pay the excise duty.

If you are unsure whether the goods you are bringing with you exceed the guideline quantities, please contact customs directly.

Territories with special customs or tax regulations

The following territories are part of the national territory but not of the customs and tax territory of the EU. Imports from these territories are subject to the regulations for entries from non-EU member states. Goods from these territories are therefore only exempt from duty if they do not exceed the duty-free

Modul
Sachverhalt

allowances for goods from non-EU countries. If the duty-free allowances are exceeded, customs duties, import turnover tax and possibly excise duties are levied:

- Heligoland and Büsingen,
- Faroe Islands and Greenland,
- Saint Pierre and Miquelon, New Caledonia, French Polynesia, Wallis and Futuna, French Southern and Antarctic Territories, Saint-Barthélemy,
- Livigno,
- Aruba, Bonaire, Curaçao, Saba, Sint Eustatius, Sint Maarten,
- Ceuta and Melilla,
- Gibraltar and
- the northern (Turkish) part of the Republic of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control.

Territories with special tax arrangements

The following territories are part of the customs territory but not of the tax territory of the EU. The rules for entry from non-EU Member States apply. If you do not meet the conditions for tax-free movement for private purposes, you will have to pay import VAT and possibly excise duties:

- Canary Islands (excise duty and import VAT),
- British Channel Islands (excise duty and import VAT),
- French overseas departments (Martinique, Mayotte, Guadeloupe, Réunion, Saint-Martin and French Guiana) (excise duty and import VAT),
- Åland Islands (excise duty and import VAT),
- Mount Athos in Greece (excise duty and import VAT) and
- Campione d'Italia (Italy) and the part of Lake Lugano between Ponte Tresa and Porto Ceresoi belonging to Italy (import VAT).

Erforderliche Unterlagen

none

Voraussetzungen

The conditions for a tax-free transfer from other EU Member States for private purposes are:

Modul

Sachverhalt

- You are personally carrying the goods in question.
- The goods are intended for your own use (personal use).
- The goods are not intended for commercial purposes.
- You have acquired the goods in free circulation in another EU member state. This means that the goods have already been taxed in that EU member state because you bought them in the normal way, for example in a supermarket.
- The goods do not violate any prohibitions or restrictions.
- The goods are not brought from a special territory under customs or tax law.

Kosten

none

Verfahrensablauf

If you fall below the guideline quantities and meet the other requirements, you can continue your journey normally.

If you exceed the guideline quantities and cannot disprove commercial use, you must declare the goods brought with you immediately after crossing the border:

- You can obtain the form required for the declaration from the main customs office responsible for your place of residence. Alternatively, you can download the form from the Internet.
- Send the completed form to the main customs office responsible for your place of residence without delay, at the latest after arrival at your destination.
- The main customs office will check your application.
- It may ask you to correct your details.
- At the end of the examination, the main customs office will issue a tax assessment with the amount of excise duty that you must remit.
- Special case: If you are not resident in the tax territory in Germany, you must immediately declare the goods to the main customs office responsible for the place where you crossed the border. You will then also pay the corresponding excise duty there.

If you exceed guideline quantities and/or do not meet the requirements for tax-free border crossing and

Modul

Sachverhalt

conceal this when crossing the border during an inspection, you are committing tax evasion. This is also the case if you provide false or incomplete information about your goods during a control. This also applies to the information given in the declaration. In this case, you may be subject to criminal proceedings.

Bearbeitungsdauer

• several minutes, sometimes even more than an hour

Frist

none

weiterführende Informationen

https://www.zoll.de/DE/Privatpersonen/Reisen/reisen_node.html

Hinweise

none

Rechtsbehelf

Kurztext

- Customs surveillance Implementation on entry from EU countries
- When entering or returning to Germany from EU countries, goods can be brought in tax-free.
- No customs formalities
- For certain excisable goods (coffee, alcohol or tobacco products) guideline quantities apply.
- General requirements: the goods in question are being brought in personally the goods are for personal use the goods are not intended for commercial purposes the goods have been acquired in free circulation in another EU Member State the goods must not violate any prohibitions or restrictions the goods are not being brought from a special customs or tax territory.
- If the conditions are not met, the main customs office responsible for the person's place of residence must be informed immediately and a tax return/tax declaration must be submitted. For persons without a residence in the tax territory: the main customs office responsible for the place where the person crosses the border must be informed immediately and a tax declaration/tax return must be submitted.
- responsible: Customs Administration

Ansprechpunkt

Zuständige Stelle

Modul	Sachverhalt
Formulare	<p>Forms: yes</p> <p>Online procedure possible: no</p> <p>Written form required: no</p> <p>Personal appearance required: yes</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1625</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1276</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2075</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2404</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2453</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1816</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=2783</p> <p>https://www.zoll.de/SiteGlobals/Forms/Suche/FormulareMerkblaetter_Formular.html?nn=307304</p>
Ursprungsportal	<p>Zollamtliche Überwachung Durchführung bei Einreisen aus EU-Ländern, Zollamtliche Überwachung Durchführung bei Einreisen aus EU-Ländern</p>