

99122006088000

Zollkosten Anordnung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102587249/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122006088000
Leistungsbezeichnung I	Zollkosten Anordnung
Leistungsbezeichnung II	Apply for official acts subject to customs costs
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	Anordnung (88)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200), Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.06.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_178.html https://www.gesetze-im-internet.de/zollkostv/BJNR300100009.html
Teaser	If you make use of special official acts by the customs administration, you may have to pay fees and expenses.
Volltext	<p>As a rule, you do not have to pay any costs for services provided by the customs administration. However, in certain cases you must pay the costs for special services in the form of fees and expenses.</p> <p>The following services, for example, are subject to charges:</p> <ul style="list-style-type: none"> • If customs is to carry out official acts for you outside the customs office or office location or outside opening hours <ul style="list-style-type: none"> • Except for official acts of tax supervision which, for reasons attributable to the customs administration, cannot take place at the customs office or within opening hours <ul style="list-style-type: none"> • If the customs office stores non-Union goods • Official acts, in particular customs supervision, which take place at airports that are not customs airports <ul style="list-style-type: none"> • the official guarding and escorting of means of transport or goods • Official acts that lead to an increase in the workload because they are carried out at your request at a specific time • Official acts in tax warehouse traffic with alcohol, as long as this is not a measure of tax supervision • Supervision of operations in which equipment, vessels or devices under permanent official supervision are used for purposes other than those declared <ul style="list-style-type: none"> • official surveillance of sealed customs warehouses under customs seal • Official acts in connection with the destruction or destruction of goods, in particular their customs supervision

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- Official acts in connection with
 - the discharge of excise goods in free circulation under tax law or
 - the granting of an export refund outside the official place or office or outside opening hours
 - monitoring or carrying out denaturing in order to obtain a tax or price concession
 - denaturing is exempt if the tax warehouse keeper carries it out properly themselves
 - the examination of goods in certain cases
 - the production of copies and transcripts

The customs costs are charged in addition to any import or export duties incurred.

You must apply for the official action subject to a charge in advance.

You have no legal entitlement to the performance of the official act for which a fee has been requested. The customs office decides whether a service is provided as requested.

Erforderliche Unterlagen

You do not have to submit any documents. However, you can do so if the documents are helpful for processing the application.

Voraussetzungen

- You are making use of a special service provided by customs.
- The applicant and the party liable for the costs must be identifiable.
- The requested official action must be feasible according to practical standards.

Kosten

You will find the corresponding costs in the notification with the necessary bank details. The notification of costs can be sent separately if necessary.

The costs vary depending on the official act. The costs can be found in the Customs Costs Ordinance.

The following costs may be charged in the form of fees and expenses:

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- Hourly fees
- Monthly fees
- Basic fee
- Fee for bulk shipments
- Examination fees: The fees are calculated according to the type of examination
 - storage costs
 - Writing expenses
 - Costs for official acts in the field of industrial property protection
 - other expenses

If you are the party liable to pay the costs, you must always pay a flat rate that is based on the time spent and the number of customs administration employees involved.

This lump sum is usually made up of a basic fee and an hourly fee.

The hourly fee, which relates to the duration of the official act, is calculated on the basis of a quarter of the hourly fee rate for each quarter of an hour or part thereof. The basic fee generally corresponds to the hourly fee for a full hour.

Monthly fees:

If you are liable for costs, you must pay a monthly fee if customs officers are permanently required for certain chargeable services.

Investigation fees:

The examination fees are calculated according to the type of examination.

Custody fee or reimbursement of expenses for the storage of non-Union goods:

You must pay a custody fee for the storage of non-Union goods by the customs office if you are liable

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for the costs. You usually have to pay this fee for postal items originating from third countries.

Writing expenses:

Only material costs are recorded.

Fees for industrial property protection measures:

For action by the customs authorities, if you are liable for costs, you pay either

- Flat-rate fees,
- flat-rate fees for small consignments or
- actual costs incurred

The person liable for the costs is the holder of the decision on an application for action by the customs authorities or an application for seizure.

The charging of flat fees in the area of industrial property protection is the rule, the charging of actual costs incurred is the exception. Flat fees cover all costs incurred in connection with the respective case. No further costs are charged in addition to the flat-rate fees.

Small amount regulation:

Fees of less than EUR 5.00 are not charged.

Verfahrensablauf

As a rule, you must apply for the official act subject to a fee online or informally in advance.

If you would like to apply for the official act subject to a fee online:

- Go to the customs portal.
- To be able to use the customs portal, you must register once at www.zoll-portal.de.
- Log in with your access data for ELSTER (electronic tax return). As a private individual, you can also use the online ID function of your ID card or your BundID to register.

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- If you do not yet have an ELSTER account or BundID account, you will need to register separately once.
- Complete the application to carry out an official act subject to customs costs in the menu item "Services", add any attachments and send the application to your main customs office. Responsibility is based on your place of residence. In special cases, responsibility may depend on the location of the official act.
- You will receive a confirmation of receipt with a process number and an application accompanying document.
- Once your application has been processed, you will receive an electronic notification in your inbox in the customs portal.
- After the official act, you will receive a separate notification of costs. Pay the corresponding fee.

If you would like to send the application by post, e-mail or fax:

- Go to the Customs Administration website and download the "Application to carry out an official act subject to a fee (Form 0009)".
- Complete the form and send it by post, e-mail or fax to your main customs office. Jurisdiction depends on your place of residence. In special cases, jurisdiction may depend on the location of the official act.
- The customs administration will check your application.
- After the official act, you will receive a separate notification of costs. Pay the corresponding fee.

Bearbeitungsdauer

It is not possible to give an average processing time. It depends on the circumstances of the individual case and the situation at the respective main customs office or customs office and on the type of official action for which a fee is requested.

Frist

The costs shall become due upon notification of the cost decision, unless the customs office specifies a later date.

weiterführende

Modul	Sachverhalt
Informationen	https://www.zoll.de/DE/Privatpersonen/Umzug-Heirat-Erb-schaft-Studium/Zollkosten/zollkosten_node.html https://www.zoll.de/DE/Fachthemen/Zollkosten/zollkosten_node.html
Hinweise	There are no indications or special features.
Rechtsbehelf	Objection
Kurztext	<ul style="list-style-type: none"> • Customs costs arrangement <ul style="list-style-type: none"> • In principle, customs actions are free of charge • However, costs are incurred for special official acts by customs, for example for <ul style="list-style-type: none"> • clearance outside the customs office or outside opening hours • official acts that lead to an increase in service because they are carried out at a certain time • the storage of non-Union goods by the customs office • a necessary official act at an airfield that is not a customs airfield • official guarding of sealed customs warehouses under customs seal • the official guarding and escorting of means of transport or goods upon request • the examination of goods in certain cases • official acts in connection with the destruction or destruction of goods <ul style="list-style-type: none"> • the production of photocopies or copies • Special official acts must be applied for in advance • Application form from customs can be used, but is not mandatory • Fees vary depending on the official act • Fees shown in the notice of costs • Responsible: the main customs office or customs office responsible for the subject matter and location
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: Yes <ul style="list-style-type: none"> • Written form required: No • Informal application possible: Yes • Personal appearance required: No • Online services available: Yes

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Ursprungsportal	Zollkosten Anordnung, Zollkosten Anordnung