

99122014001000

Binding origin information (vUA decisions) Issuance

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102743724/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122014001000
Leistungsbezeichnung I	Binding origin information (vUA decisions) Issuance
Leistungsbezeichnung II	Receive binding origin information
Typisierung	1 - Bund: Regelung und Vollzug, 2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Zollverfahren für Einfuhren und Ausfuhren gemäß dem Zollkodex der Union
Lagen Portalverbund	Import und Export (2070200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.01.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32013R0952&from=DE https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32013R0952 https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A32013R0952
Teaser	To clarify the origin of a product in terms of customs law, you can apply for binding origin information.
Volltext	<p>In international trade, the origin of a product determines, among other things, the amount and type of customs duties to be levied and whether other regulations must be observed, such as import quantities or bans. The origin is not always clear, for example in the case of a multi-stage manufacturing process.</p> <p>Binding origin information from customs helps you to assess the manufacturing process in terms of origin and gives you legal and costing certainty. A distinction is made between "preferential origin", where the goods benefit from preferential customs duties, and "non-preferential origin" without such benefits. On the contrary, the latter can be of particular importance for the levying of anti-dumping duties.</p> <p>The decision on binding origin information (BOI decision) is binding for both the holder of the decision and the customs authorities of the European Union. However, it does not replace supplier's declarations or proofs of preference and origin, which you may have to submit to the respective authorities.</p> <p>Note: If you only require non-binding origin information, you can contact your local main customs office. For general information on origin, for example on the rules of origin of a specific product, you can also</p>

Modul	Sachverhalt
	contact the Central Customs Information Office.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • as far as possible: samples or specimens of the goods • alternatively: descriptions, catalogs, photographs or other documents on the composition of the goods and their primary materials and illustrating the manufacturing or processing method used
Voraussetzungen	You apply for binding origin information in connection with an import or export transaction that is actually planned.
Kosten	<ul style="list-style-type: none"> • Costs of the decision: none • If necessary, the customs authority may charge you for expenses for analyses, sample appraisals or the return of samples or specimens.
Verfahrensablauf	<p>You can submit the application for a decision on binding origin information (vUA decision) online in the customs portal:</p> <ul style="list-style-type: none"> • Call up the customs portal. • If you do not yet have an account there, you must register on the customs portal. • You also need an ELSTER business account for the service. You can select the ELSTER business account when you register, but you can also add it later in the customs portal. • You also need a valid EORI number for the application. This is the successor to the customs number at EU level. You can apply for the EORI number in the customs portal under the "EORI no. administration" service. • Log in and select the "Origin of goods and preferences" service. • Then select form 0305 "Application for a decision on binding origin information" (vUA decision). • Complete the online application and submit the application. • You can upload helpful documents directly in the online form or submit them by post. • You must submit samples or specimens by post. • You can view the processing status of your application with the process number in the customs portal in the process overview. • Once your application has been processed in the

Modul	Sachverhalt
	customs portal, you can retrieve the decision on form 0305 digitally.
Bearbeitungsdauer	120 Tag(e) Your application will usually be processed within 120 days of acceptance. 30 Tag(e) Your application will usually be reviewed within 30 days of receipt to determine whether it can be accepted.
Frist	3 Jahr(e) The binding origin information (vUA decision) is generally binding for a period of 3 years. • You can submit any missing information within 30 days of your notification.
weiterführende Informationen	https://www.zoll.de/DE/Kontakt/Auskuenfte/Ursprungsaukuenfte/ursprungsaukuenfte_node.html
Hinweise	
Rechtsbehelf	• Objection Detailed information on how to lodge an objection can be found in the decision on the binding information on origin. • Appeal to the tax court
Kurztext	• Binding origin information Issuing • Legally binding information on the origin of goods • Origin of goods particularly relevant for customs duties and import regulations • Written application required • Responsible: Hanover Main Customs Office/Chambers of Industry and Commerce
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Binding origin information (vUA decisions) Issuance, Verbindliche Ursprungsaukünfte

Modul

Sachverhalt

(vUA-Entscheidungen) Erteilung