

99122017017000

Bewilligung in Bezug auf die Ausstellung einer Zollanmeldung durch Eintrag von Daten in den Aufzeichnungen des Anmelders, auch in Bezug auf das Ausfuhrverfahren (EIR) Bewilligung

Heruntergeladen am 25.05.2025

<https://fimportal.de/xzufi-services/102743735/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122017017000
Leistungsbezeichnung I	Bewilligung in Bezug auf die Ausstellung einer Zollanmeldung durch Eintrag von Daten in den Aufzeichnungen des Anmelders, auch in Bezug auf das Ausfuhrverfahren (EIR) Bewilligung
Leistungsbezeichnung II	Request authorisation for customs declarations by means of entry in the accounts
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)

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Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Bewilligung (17)
SDG-Informationsbereich	Zollverfahren für Einfuhren und Ausfuhren gemäß dem Zollkodex der Union
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.04.2021
Fachlich freigegeben durch	Federal Ministry of Finance
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&from=DE https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A02015R2446-20190725 https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1582722612204&uri=CELEX%3A32015R2447 https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1582722612204&uri=CELEX%3A32015R2447
Teaser	If you want to make customs declarations by entry in the accounts, you must first apply for an authorisation.
Volltext	With the exception of the free zone procedure, the placing of goods under a customs procedure is based on a customs declaration. You can also make this customs declaration in the form of an entry in the declarant's accounts. This is a simplification in the declaration procedure for import and export, in which you make entries in your accounting records.

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In order to carry out the entry in the accounts, you need an authorization from the competent main customs office.

You can apply for authorization with a view to declaring goods for release for the following procedures:

- Release for free circulation. This does not apply to
 - simultaneous release for free circulation for customs and tax purposes of goods exempt from VAT or transported under suspension of excise duty.
 - re-exportation with simultaneous release for free circulation of goods exempt from VAT or moving under suspension of excise duty.
- Customs warehouse
- Temporary importation
- Final use
- Inward processing
- Export and re-export

When exporting or re-exporting, bear in mind that the authorization can only be issued for goods that are exempt from the obligation to submit an advance declaration.

Once you have received the authorisation, you can make entries in the accounts. The following then applies to import and export:

Import:

- You may make goods available to Customs outside the office location of a Customs office only at a location listed in the application and approved in the authorization.
- The customs declaration at the approved places of goods is made by writing at least the reduced data record of a simplified customs declaration in the accounts.
- You must immediately transmit the data written on to the competent customs office by sending a notification of posting.
- The goods are released either by the customs office

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or by the expiry of a specified period. If the main customs office has granted you an exemption from presentation, the goods are deemed to have been released as soon as the advice of arrival is sent. Presentation is the obligation to make the goods available to the customs office for inspection.

- You must combine all the entries for a calendar month, completed with the missing data, in a supplementary customs declaration by the 10th calendar day of the following month at the latest.
- Any import duties incurred are determined on the basis of the supplementary customs declaration. You must pay the duties no later than the 16th day of the calendar month following the accounting period. A longer period applies to import VAT in certain circumstances.

Export:

- As the declarant, you must record the dates of the full or simplified export declaration in the accounts.
- The authorisation (EIR) is only issued for export with the exemption from the presentation obligation.
- The export goods are considered to be released for the export procedure when they are entered in the accounts.
- You must combine all entries for a calendar month in a subsequent monthly collective export declaration.
- You must submit the collective export declaration by the 10th calendar day after the end of the month in which the entry was made in the accounts.
- In the case of companies that are suppliers of foodstuffs and other articles for consumption or sale on board ships and aircraft, the deadline may be extended to the 16th calendar day.

Erforderliche Unterlagen

Attach the following documents to the application:

- Parts I to III and V of the Customs Authorisation Questionnaire. Authorised Economic Operators (AEO) do not need to fill in the questionnaire again.
- If the information on the goods for which the procedure is to be used is not sufficient in the

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	application box provided, you can use form 0501 or send the information informally or as a text file in "comma separated values" format in CSV file format.
Voraussetzungen	To obtain an authorisation, you must meet the following conditions, which the main customs office will check on application: • Your company is established in the customs territory of the Union (without prejudice to the exception for persons established in Switzerland). • You have not committed any serious or repeated infringements of customs or tax legislation or serious criminal offences in the course of its economic activity. • You have an increased level of control over your activities and the movement of goods by means of a system of record keeping and, where appropriate, transport records which allow appropriate customs controls to be carried out. • You or the person responsible for customs matters in your company have practical or professional qualifications directly related to the activity carried out. • Criteria that have already been checked when granting the status of authorised economic operator will not be checked again by the main customs office. • on exportation only: • You are an authorised economic operator for customs simplifications (AEOC)
Kosten	There are no costs for you,
Verfahrensablauf	You must submit a written application for approval. • Fill in the relevant application form (available on the Customs website): • Export: • "Application for authorisation to lodge customs declarations in the form of entry in the declarant's records in accordance with Article 182 of the Union Customs Code when exporting goods - with exemption from presentation" (Form 0855). • Import: • "Application to lodge customs declarations in the form of entry in the declarant's records in accordance with Article 182 of the Union Customs Code (import)"

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	(Form 0502) • Attach the necessary documentation, if required. • Goods declaration • Application for authorization (Form 0501) or • informally or • as a text file in CSV format • Parts I to III and V of the Customs Authorisation Questionnaire • It is advisable to contact your contact person at the relevant main customs office before processing in order to clarify any open questions regarding the form and, if necessary, the questionnaire. • Send the signed application with the necessary documents to your competent main customs office. • The main customs office in whose district your main accounting office for customs purposes is located or accessible is responsible. • The main customs office checks your documents. • You will receive a written approval or rejection.
Bearbeitungsdauer	Notification of the decision shall be made within 120 days of the date of acceptance of the application.
Frist	In the application procedure, the applicant is in principle not required to observe any deadlines.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Zoelle/Zollanmeldung/Vereinfachungen/Anschreibung-Buchfuehrung-Anmelders/anschreibung-buchfuehrung-anmelders_node.html https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Ausfuhrverfahren/Warenausfuhr-zweistufiges-Verfahren/Vereinfachungen/Anschreibung-Buchfuehrung/anschreibung-buchfuehrung_node.html
Hinweise	
Rechtsbehelf	• Appeal. Detailed information on how to lodge an appeal can be found in the instructions on appeals attached to each decision. • Action before the Tax Court
Kurztext	• Authorisation in relation to the issuance of a customs declaration by entering data in the declarant's records, also in relation to the export procedure (EIR) Authorisation

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- Simplification of the import/export of goods with an entry in the records
 - 2-stage notification procedure
 - Import:
 - Sending of a notification of posting and a supplementary declaration summarising all the postings of a calendar month.
 - Export:
 - Recording of export transactions in the accounts and submission of a monthly electronic collective export declaration
 - Authorisation (EIR) required
 - Authorisation only on written application
 - Responsible: Main customs office in whose district the applicant's main accounting office for customs purposes is located or accessible.

Ansprechpunkt
Zuständige Stelle
Formulare

- Forms: yes
 - Online procedure possible: no
 - Written form required: yes
 - Personal appearance required: no
- <https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0502>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0855>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0501>
https://www.zoll.de/DE/Fachthemen/Zoelle/Zollanmeldung/Vereinfachungen/Anschreibung-Buchfuehrung-Anmelders/Antrag-Bewilligung/Antrag/antrag_node.html

Ursursportal

Bewilligung in Bezug auf die Ausstellung einer Zollanmeldung durch Eintrag von Daten in den Aufzeichnungen des Anmelders, auch in Bezug auf das Ausfuhrverfahren (EIR) Bewilligung, Bewilligung in Bezug auf die Ausstellung einer Zollanmeldung durch Eintrag von Daten in den Aufzeichnungen des Anmelders, auch in Bezug auf das Ausfuhrverfahren (EIR) Bewilligung