

99122028001000

Unverbindliche Zolltarifauskünfte für Umsatzsteuerzwecke Erteilung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102743759/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122028001000
Leistungsbezeichnung I	Unverbindliche Zolltarifauskünfte für Umsatzsteuerzwecke Erteilung
Leistungsbezeichnung II	Get non-binding information on sales tax from the customs administration
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	Erteilung (1)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung

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	und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.11.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://datenbank.nwb.de/Dokument/Anzeigen/135283/
Teaser	If you are not sure how much VAT you have to pay for supplies or an intra-Community acquisition of an item, you can request non-binding information on this.
Volltext	If you purchase or supply goods within the Community, you must pay VAT on them under certain conditions. You can apply for non-binding information on sales tax by mail or online at the General Customs Directorate. The distinction between tax-privileged and non-privileged goods is based on the customs tariff. You must therefore specify in the application which goods are involved.
Erforderliche Unterlagen	You must include a meaningful description and, if applicable, samples of the goods. If samples cannot be enclosed due to the special procurement of the goods, such as perishability, size or value, photos, brochures, illustrations, technical drawings or detailed descriptions of the goods are necessary.
Voraussetzungen	You supply or purchase goods within the Community and want to obtain non-binding information on the amount of VAT.
Kosten	There are no costs involved.
Verfahrensablauf	You can request non-binding sales tax information by mail or online. Online application:

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- Access the Customs Citizen and Business Customer Portal.
- If you do not have a user account, follow the instructions to create one.
- Complete the online application for non-binding information on sales tax, add electronic attachments if necessary, and submit the application.
- You will receive a confirmation of receipt with a transaction number and an application accompanying document. You can use the application accompanying document to submit samples or specimens.
- You will receive a non-binding customs tariff information for VAT purposes in your electronic mailbox at the Citizens and Business Customer Portal of Customs. You will be notified of this by email.

Application by mail:

- Download and complete the "Application for Non-binding Customs Tariff Information for VAT Purposes" (Form 0310) on the Customs Administration website.
- Attach all the required documents.
- Send everything to your relevant office of the Education and Science Center (BWZ) of the General Directorate of Customs.
- You will receive a written non-binding information.

Bearbeitungsdauer

4 - 12 Woche(n)
 Processing occurs in 4 to 12 weeks for 75 percent of cases.

Frist

There is no deadline.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Einfuhrumsatzsteuer/Zolltarifauskunft-fuer-umsatzsteuerzwecke/zolltarifauskunft_fuer_umsatzsteuerzwecke_node

Hinweise
Rechtsbehelf

Non-binding tariff information issued by the customs administration cannot be challenged.

Kurztext

- Non-binding tariff information for VAT purposes

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	Issuance • non-binding information on turnover tax for deliveries or an intra-Community acquisition of goods • Application by mail or online • responsible: • the respective office of the Education and Science Center (BWZ) of the General Customs Directorate • the non-binding customs tariff information can also be requested by the state tax authorities (for example, the tax offices)
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: Yes Written form required: Yes Informal application possible: No Personal appearance required: No
Ursprungsportal	Unverbindliche Zolltarifauskünfte für Umsatzsteuerzwecke Erteilung, Unverbindliche Zolltarifauskünfte für Umsatzsteuerzwecke Erteilung