99122029088000

Nacherhebung von Zöllen (bei nicht-zertifizierten ATLAS-Teilnehmern) Anordnung

Modul	Sachverhalt
Leistungsschlüssel	99122029088000
Leistungsbezeichnung I	Nacherhebung von Zöllen (bei nicht-zertifizierten ATLAS-Teilnehmern) Anordnung
Leistungsbezeichnung II	pay import or export duty in arrears
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	Zollverfahren für Einfuhren und Ausfuhren gemäß dem Zollkodex der Union

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	04.01.2021
Fachlich freigegen durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&uri=CELEX%3A02013R0952-20190515
Teaser	If customs authorities find that import or export duties were not claimed in the amount required by law, you may receive a subsequent claim.
Volltext	The customs authorities determine the import or export duties essentially on the basis of the information you provide in the customs declaration. If the customs authorities, you yourself or other parties involved establish that import or export duties have not been collected or have been collected in an insufficient amount, these may be collected subsequently. You will then receive a new assessment. The original collection of duties may be incorrect, for example, due to false information in the customs declaration or errors in the calculation or application of customs regulations. The notice corrects the assessment of duty and informs you of the actual amount of duty due. In exceptional cases, the customs authorities may refrain from post-clearance recovery, for example for reasons of • legal certainty, • the protection of legitimate expectations, for example under certain conditions in the case of an undetectable error on the part of the customs authorities, or • administrative economy, for example in the case of a sum of less than EUR 10.00.
Erforderliche Unterlagen	Please enclose any relevant documents that you have. The main customs office may request further

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	documents from you.
Voraussetzungen	• You have received an incorrect duty assessment from the customs authorities. • There are no grounds for the customs authorities to refrain from subsequent recovery.
Kosten	There are no costs for you.
Verfahrensablauf	If you are not certified for the IT procedure ATLAS (Automated Tariff and Local Customs Clearance System), you will receive the subsequent claim notice by post. • If you notice that customs duties have not been claimed or have been claimed in an amount that is too low, contact the responsible main customs office that issued your original duty notice in writing or by telephone. • Inform the main customs office of the incorrect declaration. • Under certain circumstances, you will receive an additional demand notice from the customs authority. The main customs office responsible is the one from whose district you operate your business or, if you do not operate a business, the one in whose district you are domiciled. If your business is operated from a location outside Germany or if you do not have a place of residence in Germany, the main customs office in whose district you first appear for tax purposes is locally responsible.
Bearbeitungsdauer	As a rule, two weeks after the main customs office has received all the information necessary for calculating the import duties.
Frist	Payment of the additional claim: • Refer to the supplemental claim notice for the payment deadline. Statute of limitations of a subsequent claim: • The customs debt is time-barred if more than 3 years have passed since it was incurred. If the debt was incurred as a result of a criminal offence, such as import smuggling, the limitation period is extended to up to 10 years.

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weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Zoelle/Abgabenerhebung/Nacherhebung/nacherhebung_node.html
Hinweise	
Rechtsbehelf	• Appeal. Detailed information on how to lodge an appeal can be found in your supplementary claim notice. • Action before the tax court
Kurztext	• Subsequent levying of customs duties (for non-certified ATLAS participants) Arrangement • Subsequent claim possible if import or export duties have not been paid in the legally stipulated amount, e.g. in the case of incorrect information in the customs declaration, errors in calculation or application of customs regulations, • Customs authorities send a new notice with the amount of duty to be subsequently collected. • Different causes for incorrect collection: • Subsequent notification of own errors: notification in writing or by telephone to main customs office. • Responsible: Main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms: no Online procedure possible: no Written form required: yes Personal appearance required: no
Ursprungsportal	Nacherhebung von Zöllen (bei nicht-zertifizierten ATLAS-Teilnehmern) Anordnung, Nacherhebung von Zöllen (bei nicht-zertifizierten ATLAS-Teilnehmern) Anordnung