

99122033017000

Antrag Endverwendung (EUS) Bewilligung

Heruntergeladen am 02.07.2025

<https://fimportal.de/xzufi-services/102743770/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122033017000
Leistungsbezeichnung I	Antrag Endverwendung (EUS) Bewilligung
Leistungsbezeichnung II	Apply for concessionary customs duties for imports of goods under end-use
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	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)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.12.2020
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=CELEX%3A02013R0952-20190515&from=DE#tocId268
Teaser	If you declare non-Union goods for the end-use procedure, you can benefit from reduced rates of duty.
Volltext	<p>Non-Union goods are goods from countries outside the customs territory of the European Union which are, for example</p> <ul style="list-style-type: none"> • are imported into the customs territory of the European Union, or • have been placed under a European customs procedure under which no duties are levied or other commercial policy measures are to be observed (examples of such customs procedures are the customs warehousing procedure, inward processing or temporary admission), or • have been obtained by working or processing Union and non-Union goods together (example: automobiles whose components have been obtained or manufactured both inside and outside the customs territory of the EU). <p>For these non-Union goods, you can claim reduced import duties if the goods are linked to a specific use (end-use). These can be, for example, goods that</p> <ul style="list-style-type: none"> • for certain types of watercraft, • for drilling or production platforms, • for civil aviation, or • for the industrial assembly of motor vehicles <p>industrial assembly of motor vehicles.</p> <p>In order to be able to claim such a favourable tariff treatment, you need an authorisation, which you must</p>

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apply for at the main customs office responsible for your area. The authorisation can also be granted retroactively. If your application is approved, the authorisation must be renewed after 5 years at the latest.

Erforderliche Unterlagen

- Customs Authorisation Questionnaire (Parts I to III and Part V)
- Supplementary sheet national data

For the application and subsequent authorisation, you will also need an EORI number (registration and identification number for economic operators). The EORI number is issued on application by the Generalzolldirektion -Dienstort Dresden-Stammdatenmanagement and can be applied for via the Bürger- und Geschäftskundenportal. Please enquire at your responsible main customs office whether you need to submit further documents.

Voraussetzungen

In order to benefit from the favourable tariff treatment under end-use, you or your company must be

- be established in the customs territory of the European Union;
- provide the necessary guarantees for the proper conduct of the operations.

To this end, it will be verified

- that you comply with the law in the context of your economic activity, i.e. that
- you have not committed any serious or repeated offences against customs or tax legislation.
- you have not committed any serious criminal offences in the course of your economic activity.
- that you can prove that you have a functioning, resilient control system for your economic activities and movements of goods, i.e.
- you must prove that you keep business records and transport documents in a systematic manner and that you allow customs to carry out appropriate checks.
- that you have the necessary practical or professional qualifications;
- provide security for import duties that may be

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incurred.

If you meet the conditions and it is possible to carry out customs supervision with an administrative burden which is not disproportionate to your economic needs, the authorization will be granted on condition that you, as the holder of the authorization

- use the goods for the purposes prescribed, or
- transfer the obligation to another person under the conditions laid down in the authorisation.

Kosten

There are no costs.

Verfahrensablauf

You must apply for the end-use authorisation in writing:

- Go to the website of the German customs and call up the application for approval of end-use (form 0287) from there. You can fill out the form directly on your computer.
- Also download the Customs Authorisation Questionnaire and complete Parts I to III and V.
- Authorized Economic Operators (AEO) do not need to submit the questionnaire.
- Print the completed application and questionnaire and attach all required documents.
- Submit the form in triplicate to your competent main customs office. Your application will be examined there.
- The main customs office will send you the authorisation for end-use in written form. If it is intended to reject the application, you will be given the opportunity to comment beforehand within the framework of a legal hearing.
- In the authorisation, the main customs office will include certain requirements, conditions and notices that you must observe when carrying out the end-use procedure, including the period of validity, the transfer of rights and obligations and information obligations.
- As a rule, the authorisation takes effect on the day on which it is served on you.

The competent customs office is the main customs office from whose district you operate your business

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	<p>or, if you do not operate a business, 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.</p>
Bearbeitungsdauer	In principle, a decision on your application will be taken within 30 days of its acceptance.
Frist	There are no deadlines.
weiterführende Informationen	<p>https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Endverwendung/endverwendung_node.html</p> <p>https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Endverwendung/Bewilligung/Normales-Bewilligungsverfahren/normales-bewilligungsverfahren_node.html</p> <p>https://www.zoll.de/DE/Fachthemen/Zoelle/EORI-Nummer/Beantragung-einer-EORI-Nummer/beantragung-einer-eori-nummer_node.html</p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • Action before the tax court
Kurztext	<ul style="list-style-type: none"> • Application for end-use (EUS) authorisation • reduced customs duties for the import of non-Union goods into the customs territory of the European Union • Goods are subject to a legally defined use (end use) • Goods are under customs supervision until they are used for their intended purpose and within the specified time limit • Authorization can also be granted retroactively • Authorization must be renewed after 5 years at the latest • responsible: Main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: yes • Online procedure possible: no • Written form required: yes • Personal appearance required: no

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	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0287
Ursprungsportal	Antrag Endverwendung (EUS) Bewilligung, Antrag Endverwendung (EUS) Bewilligung