

99122034017000

# Antrag passive Veredelung (OPO) Bewilligung

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/102743772/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122034017000
Leistungsbezeichnung I	Antrag passive Veredelung (OPO) Bewilligung
Leistungsbezeichnung II	Submit application for outward processing
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	03.02.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<a href="https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&amp;uri=CELEX%3A02013R0952-20190515">https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&amp;uri=CELEX%3A02013R0952-20190515</a> <a href="https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&amp;uri=CELEX%3A02013R0952-20190515">https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&amp;uri=CELEX%3A02013R0952-20190515</a> <a href="https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A02015R2446-20160501&amp;from=BG">https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A02015R2446-20160501&amp;from=BG</a>
Teaser	Under the outward processing procedure, you can have goods processed in third countries. You then pay reduced or no import duties on re-importation.
Volltext	<p>The outward processing procedure allows companies to temporarily export Union goods from the customs territory of the European Union (EU) in order to have them processed in third countries. Less or no import duties are then due for the re-import of the processed products into the EU customs territory. Customs duty is based on the cost of the processing operation, and Union goods are subject to less or no duty.</p> <p>Processing operations are understood to mean</p> <ul style="list-style-type: none"> <li>• the repair (for example, repairs),</li> <li>• processing (for example, dyeing of textiles), or</li> <li>• the processing of goods (for example, the production of bakery products from cereals and other ingredients).</li> </ul> <p>In order to participate in the outward processing procedure, you must submit an application. There are 2 application procedures:</p> <ul style="list-style-type: none"> <li>• For so-called "sensitive goods and products" according to the Union Customs Code, a detailed, formal application must be submitted.</li> <li>• For other goods, the application can also be made in a simplified form.</li> </ul>

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The main customs office in whose district your main accounts for customs purposes are kept or accessible is responsible for the formal application.

The simplified application must be submitted to the customs office of export at your place of business or in whose district the goods are packed or loaded for temporary export.

Goods whose export confers a financial benefit on the debtor are excluded from the outward processing procedure. These include goods

- the export of which gives rise to repayment or remission of import duties,
- which have previously been released for free circulation duty-free or at a reduced rate of duty by virtue of their end use
- the export of which gives rise to the granting of export refunds, or
- which, by reason of their exportation, receive a financial advantage other than the abovementioned refund under the common agricultural policy.

## Erforderliche Unterlagen

- a completed "Customs Authorisation Questionnaire Parts I to III and Part V" must be attached to the formal application.
- Exception: If you have an AEO authorisation as an "Authorised Economic Operator", you do not need to complete the questionnaire.

## Voraussetzungen

- You are established in the customs territory of the European Union and the goods to be processed are Union goods.
- You are considered reliable in customs matters, for example, because you have the status of "Authorised Economic Operator (AEO)".
- You keep appropriate records in the form approved by the customs authorities.
- You carry out the processing operations in a third country or have them carried out there.
- The processing of the goods in the third country does not significantly affect the interests of processing companies in the customs territory of the EU.

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### Kosten

There are no costs for you.

A security is only charged for the early import of compensating products made from equivalent goods and for the early import of equivalent products under the standard exchange procedure.

When using the ATLAS customs software, costs are also incurred with the respective software provider.

### Verfahrensablauf

A distinction is made between 2 forms of application. For "sensitive goods and products" according to the Union Customs Code a formal application is necessary, for all other goods as well as for the so-called standard exchange the application can be made in a simplified way.

#### Formal application

- Open the form "Application for authorisation to use outward processing (0266)" on the customs website.
- Download the "Customs Authorization Questionnaire Parts I to III and Part V" from the Customs website. (If you have an AEO Authorization as an "Authorized Economic Operator", this step is not required. You do not need to complete the questionnaire).
- Before processing, it is advisable to contact your contact person at the relevant main customs office to clarify any open questions about the form and, if applicable, the questionnaire.
- Once all questions have been clarified, complete the form (and questionnaire, if applicable), attach all required documents and send it to the relevant main customs office.
- If the main customs office has successfully checked whether all the requirements for participation in the procedure are met, you will receive an authorisation. The approval will clarify the modalities for carrying out the procedure.

#### 2. simplified application

- Register with the customs software ATLAS ("Automated Tariff and Local Customs Clearance System").

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- If you do not yet use the software, you can purchase it from a certified software provider.
- Use the software to make an electronic customs declaration to place the goods under outward processing and submit it online.
- The competent customs office of export will check your application.
- When you release the goods, you will also receive an authorisation for outward processing. The authorisation is valid for a single processing operation.

If you wish to place your goods under the outward processing procedure at a customs office of export in another member state, the application must be made electronically via the EU Trader Portal of the European Commission. In this case, the option of submitting the application in a simplified form does not apply. More information on the so-called "cross-member state authorisation" can be found on the Customs website.

**Bearbeitungsdauer**

In the formal application procedure, you will generally receive the authorisation for outward processing within 30 days. In the simplified application procedure, the authorisation is usually granted within 1 day.

**Frist**

The authorisation shall take effect on the date of notification and shall be granted for a maximum period of 5 years. In the simplified application procedure, the authorisation is valid for a single processing operation.

**weiterführende Informationen**

[https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Passive-Veredelung/Passive-veredelung\\_node.html](https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Passive-Veredelung/Passive-veredelung_node.html)  
<https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX%3A02015R2446-20160501&from=BG>

**Hinweise**
**Rechtsbehelf**

- Appeal. Detailed information on how to lodge an appeal can be found in your notice of claim.
- Action before the tax court

**Kurztext**

- Outward processing (OPO) authorisation
- Outward processing: repair, working or processing of Union goods in third countries
- goods under the outward processing procedure are

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	<p>subject to less or no import duty when re-imported from third countries</p> <ul style="list-style-type: none"> <li>• goods whose export confers a financial advantage on the person liable for payment are excluded from the procedure</li> <li>• Participation in the procedure only possible after authorisation</li> <li>• two application procedures: formal application and simplified application</li> <li>• responsible: Main customs office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Forms: yes</li> <li>• Online procedure possible: yes (only for simplified application procedure)</li> <li>• Written form required: yes</li> <li>• Personal appearance required: no</li> </ul> <p><a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0266">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0266</a></p> <p><a href="https://www.zoll.de/SiteGlobals/Forms/Suche/FormulareMerkblaetter_Formular.html?nn=280798">https://www.zoll.de/SiteGlobals/Forms/Suche/FormulareMerkblaetter_Formular.html?nn=280798</a></p>
Ursprungsportal	Antrag passive Veredelung (OPO) Bewilligung, Antrag passive Veredelung (OPO) Bewilligung