

99122037017000

Zolllager (CWP) Bewilligung

Heruntergeladen am 06.07.2025

<https://fimportal.de/xzufi-services/102743778/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122037017000
Leistungsbezeichnung I	Zolllager (CWP) Bewilligung
Leistungsbezeichnung II	Apply for permission to operate a bonded warehouse
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)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	18.05.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&uri=CELEX%3A02013R0952-20190515
Teaser	If you want to operate a bonded warehouse, you must submit an application.
Volltext	<p>In a customs warehouse, you can store non-Union goods in the territory of the European Union for as long as you wish. You do not have to</p> <ul style="list-style-type: none"> • pay import duties and • not have to comply with any trade policy measures, unless these measures prohibit the entry or exit of goods into or from the customs territory of the Union. For example, you do not have to present an import permit. <p>Bonded warehouses thus offer you the opportunity to</p> <ul style="list-style-type: none"> • temporarily store imported goods without paying customs duty prior to subsequent export, • pay import duties at a later point in time, or • transfer stored goods to other customs procedures. <p>There are several types of bonded warehouses:</p> <ul style="list-style-type: none"> • public customs warehouses (CW1 or CW2) • private customs warehouse (CWP) <p>If you have successfully applied for a permit to operate warehouses for the customs storage of goods, you are the permit holder. Then you can use the warehouse for an unlimited period of time. But if there are changes in your business that could affect your permit, you must report them. This includes, for example, insolvency proceedings.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • if applicable, at the request of the principal customs office: warehouse sketches or descriptions showing the location of the bonded warehouse areas. • Parts I to III and V of the "Customs Authorization

Modul	Sachverhalt
	Questionnaire not required as authorized economic operator
Voraussetzungen	<p>As an applicant you must</p> <ul style="list-style-type: none"> • be resident in the European Union, • be able to guarantee that the procedure will be carried out properly. The following criteria will be used for the assessment: Compliance with customs and tax regulations satisfactory system of keeping business and transport records, and practical and professional competence • provide an overall security in the amount of any customs debts that may arise. An application (Form 0597) is required for this purpose. <p>You may not use the bonded warehouse as sales premises. This means that the sales premises must be physically separated from the bonded warehouse.</p> <p>The customs authority must</p> <ul style="list-style-type: none"> • be able to verify the identity of the goods: It must be able to verify that the goods are those placed under the customs warehousing procedure. • be able to check the goods without disproportionate effort.
Kosten	There are no costs for you. However, you usually have to provide a security deposit.
Verfahrensablauf	<p>To use a storage facility as a customs warehouse, you must submit a written application:</p> <ul style="list-style-type: none"> • Use the form "Application for Authorization to Operate Storage Facilities for Customs Warehousing of Goods" (Form 0290). The Federal Ministry of Finance provides the form on its website. • Attach the completed "Questionnaires for Customs Authorization" Parts I to III and V to the form. If you are an authorized economic operator, you do not need the questionnaires. • Send the documents to your responsible main customs office. • The main customs office will inform you for the

Modul
Sachverhalt

acceptance of your application.

- The main customs office will check your documents.
- You will receive an approval or a rejection.

In case of cross-member state approval:

- Submit the application via the EU Trader Portal. If you do not yet have a user account (EU login) for the EU Trader portal, you must apply for one using form 05700. You can find the form on the website of the customs administration. Send the application to the General Customs Directorate, Directorate II, Master Data Management Team - Dresden office
- However, do not upload Parts I to III and V of the "Questionnaire Customs Authorization" and the additional information requested in the application form in the EU-Trader Portal.
- Please use the "Supplementary Sheet National Data" for the additional data. Send the completed supplementary sheet and the parts of the questionnaire by mail to the responsible main customs office. In your shipment, refer to the application number generated by the EU Trader portal.

The competent main customs office is the one in whose district you keep the general ledger for customs purposes or in which it is accessible. The general ledger for customs purposes includes the records and documents on the basis of which the customs authority can make a decision.

Bearbeitungsdauer

If no other Member State is involved, a decision is usually reached within 60 days of the acceptance of the application.

Frist

You do not have to meet any deadlines.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Zolllagerverfahren/zolllagerverfahren_node.html

Hinweise
Rechtsbehelf

- Appeal Detailed information on how to file an appeal can be found in the appeal instructions attached to each decision.
- Administrative court action

Modul

Sachverhalt

Kurztext

- Customs warehouse (CWP) permit
- Application for operating a customs warehouse (CWP / CW1 / CW2) necessary
- In a customs warehouse, non-Union goods can be stored in the territory of the European Union
- Advantages: do not pay import duties no trade policy measures to be observed: for example, presentation of an import permit is not necessary.
- Requirements: Applicant must be resident in the European Union offer a guarantee that the procedure will be carried out properly, provide a total security in the amount of any customs debts that may arise. The customs authority must be able to verify the identity of the goods: It must be able to verify whether the goods have been substituted or altered. be able to verify the goods without disproportionate effort Sales premises must be physically separated from the bonded warehouse.
- Permit is valid for an unlimited period of time
- responsible: Main customs office

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=0290>

https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Zollrecht/Zoll/fragebogen_zollrechtliche_bewilligung_Teil_I-III_V_zip.zip?__blob=publicationFile&v=3

<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0597>

<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=05700>

https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Zollrecht/Zoll/zusatzblatt_nationale_angaben_zip.zip?__blob=publicationFile&v=4

Modul	Sachverhalt
	https://customs.ec.europa.eu/tpui-cdms-web/
Ursprungsportal	Zolllager (CWP) Bewilligung, Zolllager (CWP) Bewilligung