

99122041017000

Aktive Veredelung (IPO) Bewilligung

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/102743786/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122041017000
Leistungsbezeichnung I	Aktive Veredelung (IPO) Bewilligung
Leistungsbezeichnung II	Submit application for inward 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)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	16.03.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&uri=CELEX%3A02013R0952-20190515
Teaser	Under the inward processing procedure, you can have non-Union goods processed in the customs territory of the European Union. Initially, you do not have to pay any duties on import.
Volltext	<p>The inward processing procedure allows companies to import non-Union goods into the customs territory of the European Union (EU) in order to have them processed there. When importing, you do not have to pay any duties at first. After the inward processing</p> <ul style="list-style-type: none"> • you can either re-export the goods or • release the goods for free circulation in the EU. This gives non-Union goods the status of Union goods. <p>In order to have non-Union goods inward processed, you need an authorization from the responsible main customs office. This is granted on application (formal or simplified).</p> <p>Processing operations are understood to mean:</p> <ul style="list-style-type: none"> • Processing, • processing, • mending (repair) or • destruction <p>of goods. In addition</p> <ul style="list-style-type: none"> • the use of goods which do not enter into the compensating products but which enable or facilitate the production of the compensating products, even if they are wholly or partly consumed in the process (production accessories).

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In addition to non-Union goods, you may in some cases - where allowed - also use equivalent goods (i.e. Union goods equivalent to non-Union goods) in the procedure.

Erforderliche Unterlagen

- the completed "Questionnaire Customs Authorisations Part I to III and Part V".
 - Exception: If you have an AEO authorisation as an "Authorised Economic Operator", you do not need to complete the questionnaire.
 - You will find further required documents under "Procedure".

Voraussetzungen

General requirements:

- You are established in the customs territory of the European Union. (In justified exceptional cases, this requirement is waived).
- You are considered reliable in customs matters, for example, because you have the status "Authorised Economic Operator (AEO)".
- You carry out the processing operations yourself or have them carried out.
- If you use substitute goods from the Union, you must prove that they are equivalent to the imported goods.
- The inward processing must not affect the essential interests of Union producers.

Conditions for using the simplified application (by means of a customs declaration)

- The economic conditions for inward processing are met.
- You are not making a simplified customs declaration.
- You do not apply for centralized customs clearance.
- You do not make an entry in the declarant's accounts.
- You do not apply for authorization retroactively.

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	<ul style="list-style-type: none"> • You use only the imported goods themselves and no equivalent goods. • The inward processing procedure is to be carried out and processed exclusively in Germany.
Kosten	<p>There are no costs for you. However, you must pay a security deposit, which you will receive back after completion of the processing.</p> <p>If you use the customs software ATLAS (Automated Tariff and Local Customs Clearance System), there are also costs with the respective software provider.</p>
Verfahrensablauf	<p>The application for authorisation must be made in writing.</p> <ul style="list-style-type: none"> • Formal application (with form 0281) <ul style="list-style-type: none"> • Open the form "Application for authorisation to use inward processing (0281)" on the Customs website. • Download the "Customs Authorisation 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). • Attach all required documents and send the application to the main customs office in whose district you keep your main accounts for customs purposes. • Once the main customs office has successfully checked that all the requirements for participation in the procedure have been met, you will receive an authorization. The authorization clarifies the details of how the procedure is to be carried out. • Simplified application (with customs declaration) <ul style="list-style-type: none"> • If you meet the requirements for using the simplified procedure, you can submit the application as part of an electronic or written customs declaration. • Electronic customs declaration: <ul style="list-style-type: none"> • Submit an individual customs declaration for entry for inward processing (EZA-AV) electronically via the ATLAS customs software ("Automated Tariff and Local Customs Clearance System"). • The customs office responsible will check your application. • If the check is positive, you will receive a message

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via the ATLAS software with further details on the authorisation.

- This releases the goods into the procedure.
- Written customs declaration:
 - Complete copies 6 and 8 of the Single Administrative Document.
 - Hand over the documents to the customs office responsible.
 - The authorisation is effected by the release of the goods for the procedure.
 - You will receive a voucher copy of the authorisation for your records.

If, for example, you also wish to process goods in another Member State, you must submit the application electronically via the European Commission's EU Trader Portal. The option of submitting the application in a simplified form does not apply in this case. More information on the so-called "cross-member state authorisation" can be found on the Customs website.

Bearbeitungsdauer

In the case of a formal application, the competent main customs office will generally issue the authorisation within 30 days of acceptance of the application. If documents or information are missing and have to be requested, the processing time may be extended accordingly. In the case of a simplified application, you will generally receive the authorisation within 2 to 4 days. The individual processing time may vary considerably from case to case.

Frist

- Unless otherwise requested, the authorisation takes effect on the date of notification at the earliest and is granted for a maximum period of 5 years (3 years for agricultural goods). Under the simplified application procedure, the authorisation is valid for a single processing operation.
- The authorisation sets an individual time limit within which the inward processing operation must be completed.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Aktive-Veredelung/aktive-veredelung_node.html

Modul	Sachverhalt
	https://ec.europa.eu/taxation_customs/sites/taxation/files/docs/body/guidance_special_procedures_de.pdf
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal. Detailed information on how to lodge an appeal can be found in your notice of claim. • Action before the tax court
Kurztext	<ul style="list-style-type: none"> • Inward Processing (IPO) Authorization <ul style="list-style-type: none"> • Inward processing: treatment, processing, repair or destruction of non-Union goods in the customs territory of the European Union (EU) • Initially, no import duties are levied on goods imported from third countries under the inward processing procedure. • Participation in the procedure only possible after authorisation • Two application procedures: formal application and simplified application • Responsibility: <ul style="list-style-type: none"> • Formal application: Main customs office in whose district the main accounting department for customs purposes is located. • Simplified application: any German customs office authorized to place the goods under the inward processing procedure.
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: yes • Online procedure possible: yes (only for simplified application procedure) • Written form required: yes • Personal appearance required: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0281 https://www.zoll.de/SiteGlobals/Forms/Suche/FormulareMerkblaetter_Formular.html?nn=280798
Ursprungsportal	Aktive Veredelung (IPO) Bewilligung, Aktive Veredelung (IPO) Bewilligung