

99122047017000

Verwendung von besonderen Verschlüssen (SSE) Bewilligung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102743798/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122047017000
Leistungsbezeichnung I	Verwendung von besonderen Verschlüssen (SSE) Bewilligung
Leistungsbezeichnung II	Request use of special closures
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.02.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&uri=CELEX%3A02013R0952-20190515
Teaser	For the dispatch of certain goods, an authorisation for the use of special seals is required.
Volltext	As an authorised consignor, you must always secure goods that you want to transport under the transit procedure with special seals. Your goods can be • under space closure, for example a container, or • under package closure, i.e. a transport container that has to be physically secured, to be physically secured. A special seal is, for example, a seal that is attached to the container or the package. The purpose of the special seals is to guarantee identity in the transit procedure. In other words, they are intended to ensure that the goods dispatched arrive unchanged at the customs office of destination. Damage to and removal of the special seals may have customs consequences. The customs office responsible decides at the time of the transit declaration whether a special seal is required for your specific consignment of goods. It may waive the sealing requirement if the description of the goods in the declaration data is so precise that the identity of the goods can be easily determined. For example, in the case of motor vehicles carried under the transit procedure, by stating the engine and chassis number.

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Authorisation for use

As an authorised consignor, you may affix special officially approved seals yourself. However, as an authorised consignor, you require authorisation to use the special seals. You must apply for this authorisation in writing to your competent main customs office.

If the competent main customs office authorises you in writing to use special seals, the decision will list all the special seals that you are permitted to use. You can also apply for the use of various special seals by submitting an application for approval.

On the website of the Generalzolldirektion you will find a "List of special seals used". All the seals listed there have already been approved within the Union. As a rule, the authorities assume their suitability without further examination. You can also apply for the use of any other closure. However, before the customs authorities can authorise its use, it must be tested and approved.

In the authorisation, an individual code is also assigned to you as an authorised consignor. It consists of the country code "DE" and a 4-digit number. You must inform the supplier of your closure of this code when ordering. It must be affixed to each individual closure.

Erforderliche Unterlagen

- If you are not an Authorised Economic Operator (AEO), please hand in the completed Customs Authorisation Questionnaire Parts I to III and V in addition to the main application.
 - If you are applying for the use of a not yet approved seal, please also hand in the supplementary sheet to the main application (form 035301).

Voraussetzungen

- For the authorisation to use special seals, you must be an "Authorised Consignor".
 - The personal requirements are identical to those you also need for the authorisation as an authorised consignor:
 - be established in the customs territory of the Union

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- regular use of the transit procedure
- no serious or repeated infringements of customs or tax legislation
- no serious offences committed in the course of economic activity
- evidence of a high level of control of activities and movements of goods through the systematic keeping of records and, where appropriate, transport documents enabling appropriate customs controls to be carried out
- proof of practical or professional competence
- The Hauptzollamt shall approve the application for the use of special seals only if the monitoring and control of the procedure can be ensured without disproportionate administrative burden.

Kosten

There are no costs for you.

Verfahrensablauf

You must apply in writing for authorisation to use special seals:

- Download the form "Application for authorisation to use special seals" (form 0353) via the website of the Directorate General of Customs.
- If you are not an Authorised Economic Operator (AEO), you must also download Parts I to III and V of the Customs Authorisation Questionnaire from the website of the Directorate General of Customs.
- If you are applying for the use of a seal that has not yet been approved, you should also download the form "Supplementary sheet to the application for authorisation to use special seals" (form 035301) from the website of the Directorate General of Customs.
- Complete the form(s) and, if applicable, the questionnaires in full.
- Send the completed documents by post to the main customs office in whose district your main accounts for customs purposes are kept or accessible.
- The main customs office will examine your application.
- You will receive a written decision with an approval or rejection.
- With a written authorisation for the use of special seals you will receive an authorisation number.

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The main customs office from whose district you operate your business or, if you do not operate a business, in whose district you have your residence is responsible. 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

The processing time differs in individual cases and depends, for example, on whether the closure applied for has yet to be approved. After receiving your application, the customs authorities must decide within 30 days whether to accept your application. If they accept your application, the customs authorities have 120 days to reach a decision - approval or rejection. The maximum processing time is therefore 150 days.

Frist

You do not have to observe any deadlines.

weiterführende Informationen

https://ec.europa.eu/taxation_customs/sites/taxation/files/transit_manual_de.pdf
https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Versandverfahren/Unions-gemeinsames-Versandverfahren/Vereinfachungen/Status-Zugelassener-Versender/status-zugelassener-versender_node.html
https://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Versandverfahren/Unions-gemeinsames-Versandverfahren/Vereinfachungen/Verwendung-besonderer-Verschluesse/Bewilligung-Verwendung-besonderer-Verschluesse/bewilligung-verwendung-besonderer-verschluesse_node.html
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Hinweise	
Rechtsbehelf	• Appeal • Tax court action
Kurztext	• Use of special seals (SSE) Authorization • in principle, goods which are transported under the transit procedure must be provided with seals • Authorized consignors must always apply for the use of special seals. • in the case of customs declarations, the customs office (procedure) decides on the necessity of seals • seals should guarantee the identity of the goods, therefore they should ensure that the shipped goods arrive unchanged at the customs office of destination • Special seals are • officially approved seals, which may only be affixed by the approved consignor • the authorised consignor wishes to use his own seals which have not previously been officially approved, • he must apply for this in writing and • await inspection and approval by customs authorities • damage to and removal of special seals may result in customs consequences • responsible: Main customs office (approval)
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=0353 https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Zollrecht/Zoll/fragebogen_zollrechtliche_bewilligung_Teil_I-III_V_zip?__blob=publicationFile&v=3 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0353

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	d=035301
Ursprungsportal	Verwendung von besonderen Verschlüssen (SSE) Bewilligung, Verwendung von besonderen Verschlüssen (SSE) Bewilligung