

99122058001000

Verbindliche Zolltarifauskünfte Erteilung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102915734/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122058001000
Leistungsbezeichnung I	Verbindliche Zolltarifauskünfte Erteilung
Leistungsbezeichnung II	Receive binding tariff information
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	Erteilung (1)
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	Ja
Fachlich freigegeben am	14.02.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/ALL/?uri=CELEX%3A02013R0952-20161224 https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A32015R2446 https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A32015R2447
Teaser	In order to simplify the clearance of goods upon import into the European single market, you can apply for a binding tariff information (BTI) beforehand.
Volltext	The countries of the European Customs Union regulate the import of goods into the internal market in the "Common Customs Tariff". The various goods are classified in this tariff and given a code number, which determines, among other things, the rates of duty and the documents required for clearance. Binding tariff information (BTI) provides legally binding information on the code number under which goods are to be classified in the Common Customs Tariff. The information enables you to calculate in good time the import duties that will be levied when importing goods from a third country into the EU and to obtain any necessary documentation. This facilitates your operational calculations and speedy clearance. Customs tariff decisions that have already been issued are published in a common European database. You can view these decisions via the European Commission's database "European Binding Tariff Information" (BTI). Confidential details of a decision are removed in the process.
Erforderliche Unterlagen	• Online application for binding tariff information • If necessary, you must • illustrations, data sheets or descriptions of goods in electronic form and • samples or specimens of the goods to be

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	examined.
Voraussetzungen	• Your application must relate to an actual intended activity in connection with the international movement of goods. • You prove this by specifying in the application whether the BTI is to be used for an import of goods, export of goods or a special procedure (for example, customs warehouse).
Kosten	Gebühr: Es fallen keine Kosten an There are no costs for issuing binding tariff information. If objectively necessary, the customs authority will charge you for expenses for goods analyses, sample appraisals or the return of samples.
Verfahrensablauf	You can usually obtain a binding tariff information electronically. To request a binding tariff information: • Access the Customs Citizen and Business Customer Portal. • If you do not already have a user account, follow the instructions to create a citizen, user or business customer account. After reviewing and approving your information, you will be able to use your account. • Complete the online application for a binding tariff information, add attachments if necessary, and submit the application. • You will receive a confirmation of receipt with a transaction number and an application accompanying document. • You can use the application accompanying document to send samples or specimens of the goods to be examined to the main customs office in Hanover. Please note the instructions of the customs office in which cases samples or specimens are necessary. • After your application has been processed, you will receive a notification in your electronic mailbox at the Citizens and Business Customer Portal of Customs. • Please check your email regularly. An email will notify you when messages are received in your electronic mailbox.

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	To view previously issued tariff decisions: • Access the European Commission's European Binding Tariff Information (BTI) database. • Start a query by entering a specific country, BTI number, validity date, keyword, nomenclature code or description of goods. A written request (customs form 0307) is only possible if the computer systems in your company or at the main customs office in Hanover are down.
Bearbeitungsdauer	2 - 4 Monat(e) Since all countries in the European Union must make uniform decisions on tariff classifications, disputed issues are discussed within the European Commission. The processing time is delayed in such cases.
Frist	3 Jahr(e) Valid from the effectiveness of the decision.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Zoelle/Zolltarif/verbindliche-Zolltarifauskunft/verbindliche-zolltarifauskunft_node.html https://www.zoll.de/DE/Unternehmen/Buerger-Geschaeftskundenportal/buerger-geschaeftskundenportal.html https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/what-is-common-customs-tariff/binding-tariff-information-bti_de
Hinweise	If you only need non-binding tariff information, you can contact the Central Information Office of Customs.
Rechtsbehelf	• Appeal • Detailed information on how to file an appeal can be found in the appeal instructions of your BTI decision. • Action before the Tax Court
Kurztext	• Binding tariff information Issuing • Legally binding information on the classification of goods in the Common Customs Tariff • Application usually only electronically via the customs citizen and business customer portal

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	• Consultation of tariff decisions already issued via the EU Commission's "EvZTA" database • responsible: Main customs office Hanover
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: Yes Written form required: No Informal application possible: No Personal appearance required: No Online services available: Yes
Ursprungsportal	Verbindliche Zolltarifauskünfte Erteilung, Verbindliche Zolltarifauskünfte Erteilung