

99122059058000

# Vollstreckung Durchführung

Heruntergeladen am 22.07.2025

<https://fimportal.de/xzufi-services/102924752/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122059058000
Leistungsbezeichnung I	Vollstreckung Durchführung
Leistungsbezeichnung II	Applying for a stay of execution
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	Durchführung (58)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Sozialabgaben (1060300), Fahrzeugsteuern (1060600), Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.06.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ao_1977/_249.html">https://www.gesetze-im-internet.de/ao_1977/_249.html</a> <a href="https://www.gesetze-im-internet.de/ao_1977/_258.html">https://www.gesetze-im-internet.de/ao_1977/_258.html</a>
Teaser	<p>Enforcement against you can be temporarily suspended or restricted if there are equitable grounds. Inequity exists if enforcement would cause you an unreasonable disadvantage that can be avoided by waiting a short time.</p>
Volltext	<p>The enforcement authority may temporarily suspend or restrict enforcement against you at your request if there are concrete indications that you are being unreasonably disadvantaged by the enforcement. Unreasonable disadvantage may exist, for example, if</p> <ul style="list-style-type: none"> <li>• the measures would jeopardize or destroy your economic existence,</li> <li>• your economic situation is impaired by unavoidable natural events (storm, drought, flood damage, animal diseases),</li> <li>• in the event of illness, if the preservation of your life or health outweighs the state's interest in enforcement.</li> </ul> <p>However, the usual disadvantages of enforcement are generally acceptable and do not generally justify a stay of execution.</p> <p>A stay of execution can only be granted if your financial circumstances are taken into account. The enforcement authority must therefore determine these. In particular, the following information must be checked for completeness and conclusiveness:</p> <ul style="list-style-type: none"> <li>• your income,</li> <li>• employer,</li> </ul>

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- marital status,
- costs of monthly living expenses,
- insurances,
- bank details,
- property and
- other assets.

You can be granted a stay of execution for a maximum of 24 months in return for a one-off payment or payment in installments, depending on the amount of the claim or repayment installment.

## Erforderliche Unterlagen

To demonstrate your income and financial circumstances, it is advisable to enclose the following documents with your application:

- Salary certificate
- Income tax assessment notice
- Proof of receipt of social benefits, e.g. notification of citizen's allowance
- Pension certificate

Knowledge of the requested information is necessary for the enforcement authority to make a proper decision on your application. In particular, the documents form the basis for determining whether a continuation of enforcement represents an unreasonable disadvantage for you.

## Voraussetzungen

The prerequisite for granting a stay of enforcement is that the enforcement authority determines that you are unreasonably disadvantaged by the enforcement.

An unreasonable disadvantage may exist, for example, if

- the measures jeopardize or destroy your economic existence,
- your economic situation is impaired by unavoidable natural events (storm, drought, flood damage, animal diseases),
- in the event of illness, the preservation of your life or health outweighs the state's interest in enforcement.

## Kosten

There are no costs for processing your application for a

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stay of execution. However, even if a stay of execution is granted, late payment surcharges may still be incurred on your overdue receivables.

## Verfahrensablauf

If enforcement proceedings have been announced or initiated against you, you have the option of applying for a stay of enforcement online or in writing.

To apply for a stay of execution, proceed as follows:

Online:

- Go to the customs portal. To be able to use the customs portal, you must register and log in once at [www.zoll-portal.de](http://www.zoll-portal.de).
- Complete the online application for a stay of execution under the menu item "Services".
- If necessary, attach appropriate documents to demonstrate your income and financial circumstances.
- You will receive a confirmation of receipt with a process number and an application accompanying document.
- Once your application has been processed, you will receive a notification in your electronic inbox in the customs portal.

In writing:

- The application can be made informally.
- You can offer the main customs office an installment payment in your application.
- Submit your application to the main customs office (enforcement authority) that has initiated enforcement proceedings against you.
- If necessary, enclose appropriate documents to demonstrate your income and financial circumstances.
- If necessary, the main customs office will request further evidence or declarations from you.
- The main customs office will decide on your application.

The jurisdiction of the main customs office is generally based on your place of residence.

## Bearbeitungsdauer

Your application will be answered immediately. It is not

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	possible to give an exact processing time. It depends on the individual case and the volume of applications at the authority.
Frist	There are no deadlines to be observed.
weiterführende Informationen	<a href="https://www.zoll.de/DE/Der-Zoll/Aufgaben-des-Zolls/Einnahmen-fuer-Deutschland-und-Europa/Vollstreckung/vollstreckung_node.html">https://www.zoll.de/DE/Der-Zoll/Aufgaben-des-Zolls/Einnahmen-fuer-Deutschland-und-Europa/Vollstreckung/vollstreckung_node.html</a>
Hinweise	
Rechtsbehelf	• Objection
Kurztext	<ul style="list-style-type: none"> <li>• Execution Execution</li> <li>• Stay of execution Temporary suspension of enforcement measures on equitable grounds Temporary restriction of enforcement measures for equitable reasons Inequity exists if enforcement would cause an unreasonable disadvantage that can be avoided by waiting for a short period of time</li> <li>• Responsible: competent main customs office (enforcement authority)</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms available: No</p> <p>Written form required: Yes</p> <p>Informal application possible: Yes</p> <p>Personal appearance required: No</p> <p>Online services available: Yes</p>
Ursprungsportal	Vollstreckung Durchführung, Vollstreckung Durchführung