

99102001080000

Grant of export refund

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/581243/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102001080000
Leistungsbezeichnung I	Grant of export refund
Leistungsbezeichnung II	Applying for an export refund for agricultural products from the European Union (EU)
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	European Union, Movement of goods, Refund goods, Goods export, Export refund, Export subsidy, Export subsidies
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Gewährung (80)
SDG-Informationsbereich	Zollverfahren für Einfuhren und Ausfuhren gemäß dem Zollkodex der Union
Lagen Portalverbund	Import und Export (2070200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	05.12.2018
Fachlich freigegeben durch	Federal Ministry of Finance (Bundesministerium der Finanzen)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ausferstv_1996/__16.html https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ%3AL%3A2009%3A186%3A0001%3A0058%3ADE%3APDF https://www.gesetze-im-internet.de/ausferstv_1996/__16.html https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ%3AL%3A2009%3A186%3A0001%3A0058%3AEN%3APDF
Teaser	If you export goods to third countries, you can apply for an export refund under certain conditions.
Volltext	The European Union (EU) has set prices for many agricultural products that are higher than the world market level. Industrially manufactured foodstuffs are therefore usually more expensive in the EU than on the world market. The export refunds are a subsidy that are intended to balance out this price difference. In January 2016, at the 10th Ministerial Conference, the WTO decided to end the vast majority of subsidies worldwide. Prior to this decision, the EU generally reduced all export refunds for agricultural products to zero on 1 January 2014. At present, export refunds are still paid in emergency situations to support domestic agriculture/business in the event of unforeseen crises. If, in an emergency situation, an export refund is set higher than zero, this is done via fixing regulations. These regulations also govern in which of the following sectors a refund for the export of agricultural products can be paid: • cereal • rice

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- beef
- milk and milk products
- pork
- eggs
- poultry
- non-Annex I goods (i.e. products that are manufactured using agricultural products, such as baked goods and confectionery).

It is important here that the agricultural products and processing products are what are known as products subject to common organisation of the market. Using the CN code, please check your export goods before applying in the electronic customer tariff system (Elektronischer Zolltarif, EZT) EZT-Online to see whether an export refund will be granted for the specific goods you want to export. You can also contact your customs office for export or the main customs office Hamburg-Jonas for the current refund rate.
https://auskunft.ezt-online.de/ezto/Welcome.do?jsessionid=teel5NuqAE-UNbAiuKKcksv_uowm8DC33YYJhMp39YZAnHTTiofD!-843414840

Erforderliche Unterlagen

- Export declaration (electronically via ATLAS export -automated tariff and local customs processing system (Au-tomatisiertes Tarif- und Lokales Zollabwicklungssystem)
- Export licence (application via the Federal Office for Agriculture and Food (Bundesanstalt für Landwirtschaft und Ernährung, BLE)
https://www.zoll.de/DE/Fachthemen/Zoelle/ATLAS/ATLAS-Ausfuhr/atlas-ausfuhr_node.html
https://www.ble.de/DE/Startseite/startseite_node.html

Voraussetzungen

- Products and processing products must: be products subject to common organisation of the market; be of sound and fair marketable quality; originate from the EU.
- There must be an export licence with advance fixing of the refund (relevant authority: BLE).
- Evidence that the goods were actually exported from EU territory and - in the specific cases of the export refund differentiated by destination country - imported into the re-spective destination country.

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	Note: specific arrangements apply over and above this for some goods
Kosten	N/A
Verfahrensablauf	Before you can apply for an export refund, you must register your company data with the Hauptzollamt Hamburg-Jonas (Master data collection form 0923). You must submit any subsequent claim for an export refund electronically: • Please register your goods for export via the electronic system ATLAS export. For this, you either need the (paid-for) ATLAS software or the (free) programme IAA-PLUS. You must request an EORI number. The export declaration also serves as the claim for an export refund. All documents relevant to the export refund must be included with the export declaration (e.g. veterinary certificates, declarations of origin, manufacturer declarations). • You must present the export goods to the customs office in whose district the goods are to be loaded for export (export customs office). The goods remain under customs control until leaving EU customs territory. • You must export the goods for refund in unaltered condition within 60 days of the export declaration being accepted. • The Hauptzollamt Hamburg-Jonas checks your export declaration and all documents and pays the export refund once the procedure is completed. The office then requests any missing documents from you and sends you a written refund notice if the requirements for payment of the export refund are met. Note: if the electronic system is not available, you can also use a form if necessary. The forms are made available in ATLAS as part of a fallback procedure. https://www.zoll.de/DE/Fachthemen/Zoelle/ATLAS/ATLAS-Ausfuhr/IT-Verfahren-ATLAS-Ausfuhr/it-verfahren-atlas-ausfuhr.html https://www.ausfuhrplus.internetzollanmeldung.de/iaa/p/logon.do?requestedURL=%2Fcontent.do https://www.zoll.de/DE/Fachthemen/Zoelle/EORI-Num

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	mer/Fragen-Antworten/fragen-antworten.html
Bearbeitungsdauer	If all evidence and documents are provided on time: approx. 1 month for checking and payment of the refund claim.
Frist	Export of goods after acceptance of export declaration: within 60 days
weiterführende Informationen	https://www.zoll.de/DE/Home/home_node.html https://www.zoll.de/DE/Fachthemen/Marktordnungen/Ausfuhrerstattung-fuer-Marktordnungswaren/ausfuhrerstattung-fuer-marktordnungswaren_node.html https://www.zoll.de/DE/Fachthemen/Marktordnungen/Ausfuhrerstattung-fuer-Marktordnungswaren/Sonderregelungen/sonderregelungen_node.html https://www.zoll.de/SharedDocs/Downloads/DE/Links-fuer-Inhaltseiten/Fachthemen/Zoelle/Atlas/va_atlas.pdf?__blob=publicationFile&v=6 https://www.ausfuhrplus.internetzollanmeldung.de https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Marktordnungen/Ausfuhrerstattung/0920_2015.pdf?__blob=publicationFile&v=12 https://www.ble.de/SharedDocs/Downloads/DE/Markto rganisation/Ein-Ausfuhrlicenzen/AllgemeinInfosEinAusfuhr.pdf?__blob=publicationFile&v=9 https://auskunft.ezt-online.de/ezto/Welcome.do;jsessionid=1kt3drRxyf9hwi3WmXqINflu73S2Cww8IU0QbvATt21aSzg4f8Zx!697197817 https://www.zoll.de/EN/Home/home_node.html https://www.zoll.de/DE/Fachthemen/Marktordnungen/Ausfuhrerstattung-fuer-Marktordnungswaren/ausfuhrerstattung-fuer-marktordnungswaren_node.html https://www.zoll.de/DE/Fachthemen/Marktordnungen/Ausfuhrerstattung-fuer-Marktordnungswaren/Sonderregelungen/sonderregelungen_node.html https://www.zoll.de/SharedDocs/Downloads/DE/Links-fuer-Inhaltseiten/Fachthemen/Zoelle/Atlas/va_atlas.pdf?__blob=publicationFile&v=6 https://www.ausfuhrplus.internetzollanmeldung.de/iaa p/logon.do https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Marktordnungen/Ausfuhrerstattung/0920_2015.pdf?__blob=publicationFile&v=12 https://www.ble.de/SharedDocs/Downloads/DE/Markto

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rganisation/Ein-Ausfuhrlicenzen/AllgemeinInfosEinAusfuhr.pdf?__blob=publicationFile&v=9

Hinweise

Rechtsbehelf

Kurztext

- Grant of export refund.
- Grant of an export refund for the export of agricultural products from the EU.
- The process begins with the export declaration. This also serves a claim for an export refund.
- This process is overseen by the Federal Customs Administration - main customs office Hamburg-Jonas (Bundeszollverwaltung -Hauptzollamt Hamburg-Jonas).
- Goods must meet certain conditions in order to be eligible for a refund.
- An export licence is required; this can be obtained from the Federal Agency for Agriculture and Food (Bundesanstalt für Landwirtschaft und Ernährung, BLE).
- Since 1 June 2009, export declarations have been completed electronically using the ATLAS export procedure.
- If the electronic system is not available to the undertaking or at the customs office, a form can be used as an emergency solution.
- Who to contact: Hauptzollamt Hamburg-Jonas.

Ansprechpunkt

Hauptzollamt Hamburg-Jonas Süderstraße 63 20097 Hamburg

For specialist matters: Customs service desk (Service Desk Zoll) Tel. +49 (0)8008007-5452 or +49 (0)35144834-555 Fax +49 (0)22899680-187584 Email: servicedesk@itzbund.de

Office hours: Monday-Friday: 7.00 a.m. to 6.00 p.m.

For technical matters: Service desk of the federal government IT centre (Service Desk ITZBund)

Tel. +49 (0)8008007-5451 or +49 (0)6920971-545 +49 (0)22899680-187584 Email: servicedesk@itzbund.de

Modul	Sachverhalt
	Office hours: Monday-Friday: 24 hours
Zuständige Stelle	Generalzolldirektion Referat DVI.A.4 Am Propsthof 78 a 53121 Bonn Postfach 1273 53002 Bonn Tel. +49 (0)228303-0 Fax +49 (0)228303-99000 Email: poststelle.gzd@zoll.bund.de De-Mail: poststelle.gzd@zoll.de-mail.de
Formulare	• Forms: Master data collection at HZA Hamburg-Jonas (form 0923) • Can I do this online? No, but electronic processing is available via ATLAS • Do I need to do it in writing? Yes • Do I need to attend in person? No https://www.formulare-bfinv.de/printout/0923.pdf https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/printout/0923.pdf https://www.formulare-bfinv.de/
Ursprungsportal	Anmeldung Ausfuhrerstattung Gewährung, Grant of export refund