

99122055000000

Heruntergeladen am 28.06.2025

<https://fimportal.de/services/99122055000000>

Modul	Sachverhalt
Leistungsschlüssel	99122055000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	Zoll (122)
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Import und Export (2070200)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul

Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

The postal customs declaration with the reduced data ring was newly included in Art. 243a UZK-DA. The tax provisions can be found as follows: on IOSS: Article 369l, second subparagraph, point 3 of Council Directive 2006/112/EC, as amended by Article 2, point 30 of Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain obligations relating to value added tax in respect of the supply of services and the distance selling of goods (OJ. L 348, 29.12.2017, p. 7) The related "special arrangement" can be found in Article 63d subparagraph 2 of Regulation (EU) No 282/2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (OJ L 77, 23.03.2011, p. 1) Both will be promptly regulated nationally in the UStG, which is currently being revised.