

99122005058002

Zollamtliche Überwachung Durchführung bei Einreisen aus Nicht-EU-Ländern

Heruntergeladen am 14.06.2025

<https://fimportal.de/xzufi-services/100834018/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122005058002
Leistungsbezeichnung I	Zollamtliche Überwachung Durchführung bei Einreisen aus Nicht-EU-Ländern
Leistungsbezeichnung II	Importing goods (travel souvenirs) from non-EU countries into Germany (customs control)
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	nicht SDG-relevant

Modul	Sachverhalt
Lagen Portalverbund	Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	20.02.2020
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/zollvg/_10.html https://www.gesetze-im-internet.de/zollvg/_32.html https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1583244345471&uri=CELEX%3A32009R1186 https://www.gesetze-im-internet.de/ef-vo_2008/ https://eur-lex.europa.eu/legal-content/DE/ALL/?uri=CELEX%3A32007L0074
Teaser	You can import goods from countries outside the EU into Germany. However, there are quantity and value limits for certain goods.
Volltext	If you are entering or returning to Germany from a country outside the European Union (EU), you can import goods (travel items) up to a certain value duty-free and without customs formalities. Quantity limits apply to certain goods subject to excise duty (e.g. coffee, alcohol, tobacco products or fuels) and value limits apply to other goods. The quantity of goods that does not exceed these limits is called the duty-free allowance. The general conditions for duty-free import (traveller's allowance) are: • You are carrying the goods in question. • The goods are for personal use or consumption. • The goods are not intended for commercial purposes. • The goods do not violate any prohibitions or restrictions. • Tobacco products and alcohol and alcoholic beverages may not be imported by travellers under the age of 17.

Modul

Sachverhalt

The quantity and value limits for duty-free importation are as follows

- for tobacco products
 - 200 cigarettes or
 - 100 cigarillos or
 - 50 cigars or
 - 250 grams of smoking tobacco, or
 - a proportionate assortment of these goods
- For alcohol and alcoholic beverages
 - 1 litre of alcohol and spirituous beverages containing more than 22% by volume of alcohol or undenatured ethyl alcohol containing 80% or more by volume of alcohol, or
 - 2 litres of alcohol and alcoholic beverages containing 22% or less by volume of alcohol, or
 - a proportionate assortment of these goods, and
 - 4 litres of non-sparkling wines and
 - 16 litres of beer
- in the case of medicines
- the quantity corresponding to the personal needs of the traveller
- for fuels
- for each motor vehicle, the quantity contained in the main container and up to 10 litres in a portable container
- other goods
- up to a total value of EUR 300.00,
- for passengers travelling by air or sea, up to a total value of EUR 430.00,
- for travellers under 15 years of age, up to a total value of EUR 175.00.

****Exceeding the travel allowance****

If the goods you are carrying exceed the travel allowances, you must declare these goods at the customs office responsible for the border crossing at

Modul

Sachverhalt

the airport or seaport or when crossing the border and pay the corresponding import duties (customs duties, import VAT and possibly excise duties). You must also be able to credibly demonstrate that you are using the goods you are bringing with you for private purposes.

You can only claim the travel allowance once during a trip. A trip does not end until you return to your domestic place of residence or arrive at your vacation destination in Germany. This means that you cannot claim the travellers' allowance more than once if you cross the border several times in immediate succession.

If you are not sure whether the goods you are importing exceed the travel allowance, please contact customs directly. If your goods exceed the stated duty-free allowances, you will have to pay import duties.

****Territories with special customs regulations****

The following territories are part of the national territory but not part of the customs and tax territory of the EU. Here, too, the regulations for entries from non-EU member states apply. Goods from these territories are therefore only duty-free if they do not exceed the duty-free allowances for goods from non-EU states. If the duty-free allowances are exceeded, customs duties, import turnover tax and possibly excise duties are levied:

- Heligoland and Büsingen,
- Faroe Islands and Greenland,
- Saint Pierre and Miquelon, New Caledonia, French Polynesia, Wallis and Futuna, French Southern and Antarctic Territories, Saint-Barthélemy
- Livigno
- Aruba, Bonaire, Curaçao, Saba, Sint Eustatius, Sint Maarten,
- Ceuta and Melilla,
- Gibraltar and
- the northern (Turkish) part of the Republic of Cyprus in which the Government of the Republic of Cyprus does not exercise effective control.

Modul
Sachverhalt
****Territories with special tax arrangements****

The following territories are part of the customs territory but not of the tax territory of the EU. The rules for entries from non-EU Member States apply. Import turnover tax and possibly excise duties are levied if the exemption limits are exceeded:

- Canary Islands (excise duty and import VAT),
- British Channel Islands (excise duty and import VAT),
- French overseas departments (Martinique, Mayotte, Guadeloupe, Réunion and French Guiana) (excise duty and import VAT),
- Åland Islands (excise duty and import VAT)
- Mount Athos in Greece (import VAT) and
- Campione d'Italia (Italy) and the part of Lake Lugano between Ponte Tresa and Porto Ceresoi belonging to Italy (import VAT).

Erforderliche Unterlagen

none

Voraussetzungen

- You are carrying the goods in question.
- The goods do not exceed the travel allowance.
- The goods are intended for personal use.
- The goods are not intended for commercial purposes.
- The goods do not violate prohibitions and restrictions.

Kosten

none

Verfahrensablauf

If you comply with the travel allowances and have nothing to declare, continue your journey as normal. Leave an airport or seaport through the green gate.

If you have something to declare and travel allowances are exceeded, you will have to pay an import duty:

- Report to the customs office when you cross the border. To do this, take the red exit at the airport or seaport.
- If you are entering the country by road, rail or

Modul

Sachverhalt

coast, you can also report to the Federal Police.

- State which goods you have to declare.
- If applicable, state whether your goods come from a country entitled to preferential treatment and therefore qualify for customs benefits.
- The customs office (Federal Police) will calculate the duties you have to pay.
- If the value of your dutiable travel souvenirs is less than EUR 700.00, you may be charged a flat rate of duty, provided the goods are in your luggage and are intended for you personally or as a gift.
- The flat-rate duty amounts to 17.5 percent of the value of the goods, or 15 percent in the case of a customs preference.
- If these conditions are not met or if you refuse the flat rate, the customs office will calculate your duties according to the customs tariff and the individual tax laws.
- If you exceed the value limit of EUR 1,200, you need written proof of preference for a customs preference.
- You can pay the import duties (customs duties, import turnover tax and possibly excise duties) directly on site.
- If you are unable to do this on the spot, a payment period of 10 days is set. In such cases, the goods will be retained as a "deposit" and will not be released until the duties have been paid. Goods will also be sent to your residence upon payment of a shipping fee.
- You will receive the original of your duty invoice.

Note: If you conceal the fact that you are exceeding travellers' allowances when crossing the border or if you make false declarations, you are committing tax evasion. In this case, you can be punished with a prison sentence of up to 5 years or a fine.

Modul	Sachverhalt
Bearbeitungsdauer	Processing and verification takes at least several minutes and up to more than an hour.
Frist	none
weiterführende Informationen	https://www.zoll.de/DE/Privatpersonen/Reisen/Rueckkehr-aus-einem-Nicht-EU-Staat/Zoll-und-Steuer/Reisefreimengen/reisefreimengen_node.html https://www.zoll.de/DE/Service/II/Apps/Zoll_und_Reise/zoll_und_reise.html https://wup.zoll.de/wup_online/uebersichten.php?id=1
Hinweise	
Rechtsbehelf	
Kurztext	• Customs surveillance Implementation for entries from non-EU countries • When entering or returning to Germany from non-EU countries, goods can be imported duty-free within the travel allowance. • No customs formalities • Quantity limits apply to certain goods subject to excise duty (e.g. coffee, alcohol, tobacco products or fuels) and medicines, and value limits apply to other goods. • general conditions for duty-free importation of goods (traveller's allowance): • The goods in question are carried by the traveller. • For personal use or consumption only • Not for commercial purposes • No violation of prohibitions and restrictions • If the traveller's allowance is exceeded, declaration of the goods at the customs office responsible for the border crossing is required • responsible: Customs Administration
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
Formulare	Forms: none Online procedure possible: no Written form required: no Personal appearance required: yes
Ursprungsportal	Zollamtliche Überwachung Durchführung bei Einreisen aus Nicht-EU-Ländern, Zollamtliche Überwachung Durchführung bei Einreisen aus Nicht-EU-Ländern