

99122020017000

# Präferenzrechtliche Vereinfachungen Bewilligung

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/102743741/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122020017000
Leistungsbezeichnung I	Präferenzrechtliche Vereinfachungen Bewilligung
Leistungsbezeichnung II	Request preferential simplification
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	Bewilligung (17)
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	Nein
Fachlich freigegeben am	09.01.2024
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<a href="https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A02013R0952-20190515">https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A02013R0952-20190515</a> <a href="https://eur-lex.europa.eu/legal-content/DE/ALL/?uri=CELEX%3A32012R0978">https://eur-lex.europa.eu/legal-content/DE/ALL/?uri=CELEX%3A32012R0978</a>
Teaser	If you as a company want to prove the origin of an export product yourself, you must submit a one-time application. There is also a simplified procedure for storing input materials with or without origin together.
Volltext	<p>Approved exporter (EA) and registered exporter (REX):</p> <p>A preference is a preferential treatment under customs law. This means that customs duties are lower or completely eliminated in the trade of goods. The preferential agreements of the European Union regulate for which goods and countries or groups of countries such preferences exist.</p> <p>An example: Your company wants to export goods from the EU to Switzerland under a preferential agreement. In order for your goods to qualify for preferential customs treatment when they are imported into Switzerland, the importer must present a corresponding document of proof. As the exporter, you provide your trading partner in Switzerland with this proof document that the goods meet the relevant requirements.</p> <p>The details may vary from agreement to agreement. But as a rule, the requirements are aimed at the origin of the goods. For example, it may be necessary for your company to prove that a product has been manufactured entirely in the European Union or has been sufficiently processed there.</p> <p>This is done by means of a preference certificate. This is normally issued by the competent customs office or</p>

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an approved authority. As a rule, this process can be simplified. Other preferential agreements only provide for the issuing of a preference document by the exporter without the involvement of an authority.

Approved exporters (EA) may, if the respective preferential agreement so provides:

- Issue preferential proofs regarding the origin of a good themselves. The value of the goods is not limited.
- issue pre-processed certificates in the trade of goods with Turkey (A.TR.).

If you wish to benefit from these advantages as an approved exporter, you must submit an application.

As an approved exporter, you must ensure through your internal organization that the preference certificates you issue comply with the requirements.

This is done by means of a working and organizational instruction (AuO), which you must submit to the main customs office together with the application. The AuO contains the following information, among other things:

- Person with overall responsibility
- Person responsible for preferential proofs
- Activities of the company: trade, production or both
- Procedure for checking the origin of goods
- Procedure for archiving the preference documents and related documentation.

Registered exporters (REX) may, if this procedure is provided for in the relevant preferential agreement:

- Issue preference proofs regarding the origin of a good themselves. The value of the goods is not limited.

To obtain the status of a registered exporter, you must submit an application for registration. There are no other requirements to be met.

Accounting segregation:

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When manufacturing a product originating in the European Union, specified rules must be met. Only in this way is the manufactured product an originating product. It must always be possible to clearly prove which input materials have been used in the manufacture. Input materials which themselves already originate in the EU must be stored separately from the other input materials. However, some European Union preferential agreements provide for an exception.

Example: Your company manufactures goods from plastic granulate. In many cases, however, only a certain maximum quantity of the plastic granulate used may be an input material not originating in the EU, i.e. imported from China, for example. If you store plastic granulate not originating in the EU and plastic granulate originating in the EU in a common storage tank, then it is not possible to prove which granulate was used in the production. The respective proportion of materials with or without originating status in the EU could only theoretically be determined via the merchandise management system. However, this is only permissible if the accounting segregation method is used.

If the book segregation method is used, joint storage is possible with purely book segregated entry of certain input materials. If you want to take advantage of this, you must submit an application.

As part of the application process, you must demonstrate how you will document and monitor the accounting segregation in such a way as to exclude the possibility of unlawful confirmation of originating status.

## Erforderliche Unterlagen

Approved exporter:

- Current excerpt from the commercial register or a business registration and
  - Work and organisational instructions (AuO)
- Information on the preparation of the AuO can be found in the leaflet "Merkblatt ermächtigter Ausführer" of the Generalzolldirektion.

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	<p>Registered exporter:</p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p>Accounting segregation:</p> <ul style="list-style-type: none"> <li>• Current excerpt from the commercial register or a business registration and</li> <li>• Proof of stock records. This can be submitted later in the application procedure.</li> </ul>
Voraussetzungen	As an applicant, you must be in possession of a valid EORI number.
Kosten	There are no costs for you.
Verfahrensablauf	<p>Approved exporter:</p> <p>You must submit the application for approval of the "approved exporter" procedure by mail:</p> <ul style="list-style-type: none"> <li>• It is advisable to contact your competent main customs office before submitting your application. In a meeting, they can assess your operational procedures and discuss any adjustments that may be necessary. As a rule, the main customs office in whose district you are based or in which your company has its registered office is responsible. If you store the documents relevant under preferential law at a location in the district of another main customs office, you must agree the local competence with the main customs office in each individual case.</li> <li>• Use the form "Application for authorisation as an approved exporter (EA)" (Form 0448a). You can complete the form electronically, but you must print it out and sign it.</li> <li>• Send the completed form together with the required documents to your main customs office.</li> <li>• You will receive a written reply from your main customs office.</li> <li>• In individual cases, an inspection of your premises may be required.</li> </ul> <p>Registered exporter:</p>

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You can apply to become a "registered exporter" by mail:

- Use the form "Application for Approval as Registered Exporter (REX)" (Form 0442) You can fill out the form electronically, but you must print it out and sign it.
- Send the completed form to your competent main customs office. As a rule, the main customs office in whose district you are based or in which your company is based is responsible. If you store the documents relevant under preferential law at a location in the district of another main customs office, you must agree the local jurisdiction with the main customs office in each individual case.
- You will receive a written reply from your main customs office.

Alternatively, since 25.01.2021 you can also submit your application online via the "EU Customs Trader Portal". To do this, you need to set up a user account. You can find more information on the website of the European Commission. You will then also receive your authorisation as a registered exporter electronically via this portal.

Accounting segregation:

You must submit your application for approval of the "accounting segregation" procedure by post:

- It is advisable to contact your competent main customs office before submitting your application. In a meeting, they can evaluate your operational procedures and discuss any adjustments that may be necessary. As a rule, the main customs office in whose district you are based or in which your company is based is responsible. If you store the documents relevant under preferential law at a location in the district of another main customs office, you must agree the local jurisdiction with the main customs office in each individual case.
- Use the form "Application for approval of accounting segregation (bT)" (form 0441a). You can complete the form electronically, but you must print it out and sign

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	<p>it.</p> <ul style="list-style-type: none"> <li>• Send the completed form together with the required documents to your main customs office.</li> <li>• You will receive a written reply from your main customs office.</li> <li>• In individual cases, an inspection of your business premises may be necessary.</li> </ul>
Bearbeitungsdauer	<p>120 Tag(e) 30 Tag(e) 1 - 2 Woche(n)</p> <p>The following time limits are provided for the customs authority to process your application: • up to 30 days for the decision whether your application can be accepted. • a maximum of 120 days from the acceptance of the application until the final decision. If reasons are given, this period may be extended by 30 days. Applications for approval as a registered exporter are usually processed within 1 to 2 weeks.</p>
Frist	You do not have to meet any deadlines.
weiterführende Informationen	<p><a href="https://wup.zoll.de/wup_online/index.php">https://wup.zoll.de/wup_online/index.php</a>  <a href="https://www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/warenursprung-praeferenzen_node.html">https://www.zoll.de/DE/Fachthemen/Warenursprung-Praeferenzen/warenursprung-praeferenzen_node.html</a>  <a href="https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Warenursprung-Praeferenzen/mb_ermachtigter_ausfuhrer.pdf">https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Warenursprung-Praeferenzen/mb_ermachtigter_ausfuhrer.pdf</a>  <a href="https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Warenursprung-Praeferenzen/mb_registrierter_ausfuhrer_rex.pdf">https://www.zoll.de/SharedDocs/Downloads/DE/FormulareMerkblaetter/Warenursprung-Praeferenzen/mb_registrierter_ausfuhrer_rex.pdf</a></p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Objection Detailed information on how to file an appeal can be found in the notice of your application.</li> <li>• Tax court action</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Preferential simplifications Authorisation</li> <li>• Preferential agreements allow reduced customs duties</li> <li>• Simplification of the procedure possible depending on the preferential agreement as approved exporter (EA): EAs are allowed to issue proofs of origin of goods themselves. Normally, this is the task of a customs office or an approved authority. Application for</li> </ul>

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	<p>authorisation required registered exporter (REX): REX are allowed to issue proofs of origin themselves.</p> <p>Application for registration required</p> <ul style="list-style-type: none"> <li>Accounting segregation: Preferential agreements provide for separate storage of originating and non-originating materials in the manufacture of originating products. Simplification of the procedure is possible in some preferential agreements through the application of the so-called accounting segregation (bT). In book segregation, certain originating and non-originating materials may be stored together.</li> </ul> <p>Application for authorization required</p> <ul style="list-style-type: none"> <li>responsible: Main customs office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: yes</p> <p>Online procedure possible: only for the application for approval as a registered exporter</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	<p>Präferenzrechtliche Vereinfachungen Bewilligung, Präferenzrechtliche Vereinfachungen Bewilligung</p>