

99122038017000

Vereinfachung der Ermittlung von Beträgen, die Teil des Zollwertes der Waren sind (CVA) Bewilligung

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Modul	Sachverhalt
Leistungsschlüssel	99122038017000
Leistungsbezeichnung I	Vereinfachung der Ermittlung von Beträgen, die Teil des Zollwertes der Waren sind (CVA) Bewilligung
Leistungsbezeichnung II	Request simplifications in the determination of the customs value
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

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	Zollkodex der Union
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Import und Export (2070200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.03.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ%3AL%3A2013%3A269%3A0001%3A0101%3ADE%3APDF https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A02015R2446-20190725
Teaser	If you import goods from third countries into Germany, you can use lump sums in certain cases to determine the customs value of the goods. You will need permission from customs to do this.
Volltext	For goods imported from third countries into the customs territory of the European Union (EU), a customs value is determined when the customs declaration is made. The customs value reflects the value of the goods when they enter the customs territory of the Union. It has a significant influence on how high the import duties are for the imported goods. In addition to the invoice price of the goods, the customs value may or may not include the following components: • additions and/or • deductions and/or • split-off purchase price components Additions are costs that are not included in the invoice price of the goods but are also paid by the buyer. These include for example: • Transport costs • Insurance costs • License fees

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Deductions are payments made by the buyer by paying the invoice price for the goods, but which are not included in the customs value. These include, for example:

- Transportation costs for the transport of goods after crossing the border into the customs territory of the European Union.
- costs of construction, erection and assembly of the goods (for example, industrial equipment) after importation.

In some cases, the purchase price of a good is made up of several components. In such cases, in addition to the cost of the goods, costs are also due for activities of the seller that are connected with the delivery of the goods. These activities are called "split-off purchase price components". Examples are:

- Certification and analysis costs (costs of testing goods to ensure that the imported goods meet contractually specified safety standards and quality requirements) or,
- Advertising costs (for example, costs of creating advertisements and TV and radio spots).

If additions, deductions and split-off purchase price components cannot be finally determined at the time of the customs declaration, lump sums can be used as an alternative. The lump sums are then included in the customs value instead of the exact amounts or are not included in the customs value. This is known as a simplification. These simplifications only apply to customs valuation using the transaction value method. If you want to make use of this, you must submit an application.

Erforderliche Unterlagen

- Part I to III of the Customs Authorisation Questionnaire

Voraussetzungen

You may submit an application for simplifications if

- you have not committed any serious or repeated infringements of customs or tax legislation and have

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not committed any serious offences in the course of economic activity.

- you use an accounting system which complies with generally accepted accounting principles and which facilitates customs controls based on audits. In the accounting system, data are archived in such a way that an audit trail is created at the moment of data entry.
- Have a management organisation appropriate to the nature and size of the business and suitable for managing the movement of goods.
- you have internal controls capable of detecting illegal or irregular transactions.
- the preparation of a simplified declaration would impose a disproportionate administrative burden on you.
- the simplification does not lead to a reduction in the import duties to be collected.

Kosten

There are no costs for you.

Verfahrensablauf

You can apply for approval in writing to the relevant main customs office.

- Draw up an informal letter in which you provide the following information: Indication of the addition factors, deduction factors or split-off purchase price components (e.g. transport costs, licence fees, assembly costs, analysis costs) for which you are applying for authorisation. Indication of the goods, with commercial description and CN code, to which the simplifications apply. Indication of the suppliers of the goods
- Then explain how the addition, deduction or split-off purchase price component applied for is calculated and indicate the taxable amount (e.g. ex-works price) to which it relates.
- Attach parts "I to III of the Customs Authorisation Questionnaire" to the letter. Exception: Authorised Economic Operators (AEO) do not have to enclose the questionnaire.
- Send the signed letter with questionnaire by post to the main customs office in whose district your main accounts for customs purposes are kept or accessible.
- After your documents have been checked, you will

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	receive a notice of approval or rejection from the main customs office. Please note that in the case of an application for a cross-member state authorisation, you must submit the application online via the EU Trader Portal. The parts of the questionnaire will not be uploaded in the EU-Trader Portal. Please submit them to the relevant main customs office with reference to your application number from the EU Trader Portal.
Bearbeitungsdauer	You will usually receive a decision on your application within 120 days of acceptance.
Frist	The authorisation shall take effect on the date of notification and shall in principle be valid for an unlimited period.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Zoelle/Zollwert/Methoden-der-Zollwertermittlung/Transaktionswert-fuer-die-eingefuehrte-Ware/Berichtigungen-Artikel-71-72-UZK/Vereinfachungen/vereinfachungen_node.html https://www.zoll.de/DE/Fachthemen/Zoelle/Zollwert/zollwert_node.html https://ec.europa.eu/taxation_customs/business/customs-procedures/customs-decisions_de#heading_8
Hinweise	
Rechtsbehelf	• Appeal. Detailed information on how to lodge an appeal can be found in your tax assessment notice. • Action before the tax court
Kurztext	• Simplification of the determination of amounts forming part of the customs value of goods (CVA) Authorisation • Simplifications possible in determining the customs value for goods imported from third countries • Simplification: application of flat-rate amounts to components of the customs value • Simplification is possible on request if actual cost elements cannot be determined at the time of the customs declaration. • Simplifications can be applied to: additions and/or deductions and/or split-off purchase price components • responsible: Main customs office in whose district

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	main accounts for customs purposes are kept or accessible.
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms: no • Online procedure possible: no • Written form required: yes • Personal appearance required: no
Ursprungsportal	Vereinfachung der Ermittlung von Beträgen, die Teil des Zollwertes der Waren sind (CVA) Bewilligung, Vereinfachung der Ermittlung von Beträgen, die Teil des Zollwertes der Waren sind (CVA) Bewilligung