

99122044017000

Status eines zugelassenen Ausstellers des Nachweises des zollrechtlichen Status von Unionswaren (ACP) Bewilligung

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/102743792/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122044017000
Leistungsbezeichnung I	Status eines zugelassenen Ausstellers des Nachweises des zollrechtlichen Status von Unionswaren (ACP) Bewilligung
Leistungsbezeichnung II	Application for the granting of the status of 'approved exhibitor' for the purpose of providing evidence of the Union status of goods
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

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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)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	11.05.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&uri=CELEX%3A02013R0952-20190515 https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A02015R2446-20190725
Teaser	In some cases you have to prove the Union status of goods. By granting the status of "approved exhibitor", you can simplify the proof procedure vis-à-vis the customs authorities.
Volltext	All goods in the customs territory of the Union shall, in principle, have the customs status of Union goods without any further proof being required. If Union goods are transported between 2 places located within the customs territory of the Union and temporarily leave the customs territory of the Union during this transport, it is necessary to prove the status as Union goods. To do this, you must present the relevant documents to the competent customs office before the transport of the goods begins. The competent customs office will then affix an endorsement to the relevant paperwork. As the holder of an authorisation with the status of "approved exhibitor", you can simplify the procedure for proving the Union status of goods to the customs authorities. As an "approved exhibitor" you are entitled to:

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- Issue T2L or T2LF without applying for an endorsement from the competent customs office,
- issue the goods manifest of a shipping company without applying for an endorsement from the competent customs office,
- to prove the Union status of goods by means of an invoice or transport document without the need for an endorsement by the competent customs office (if the value of the Union goods exceeds EUR 15,000).

For the granting of the status of "approved issuer", you must submit a written or electronic application. The form of application depends on whether the authorisation is to be valid only in Germany or also in other member states.

As an approved exhibitor, you have various obligations of proof and retention with which you prove the status of Union goods to the customs authorities.

Erforderliche Unterlagen

Please attach the following documents to the application:

- Parts I to III of the Customs Authorisation Questionnaire Authorised Economic Operators (AEO) do not need the questionnaire.
- in the case of an electronic application, the "Additional national data sheet"

Voraussetzungen

- you are established in the Union.
- You regularly issue proofs of the customs status of Union goods or the customs authorities know that you can fulfil your legal obligations to use those proofs.
- You hold the status of Authorised Economic Operator (AEO) or fulfil the following conditions: You have not committed any serious or repeated infringements of customs or tax legislation. you enable the competent customs authorities to supervise the procedure and carry out controls without this entailing a disproportionate administrative burden compared with your requirements you keep records enabling the customs authorities to carry out effective controls.

Kosten

There are no costs for you.

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Verfahrensablauf

a) The authorisation should only be valid in Germany.

Please submit the application in writing to the competent main customs office:

- Go to the website of the German customs and from there call up the form "Application for authorisation of the status of authorised issuer of proof of the customs status of Union goods" (form 0071). You can fill in the form directly on your computer.
- Print out the completed form and sign it.
- Attach Parts I to III of the Customs Authorisation Questionnaire, if applicable.
- Submit the documents to your main customs office. The main customs office will examine your application.
- You will receive a notice of approval or rejection.

b) The authorisation is to be valid in several or all Member States.

In this case, you must submit the application electronically via the EU Trader Portal.

- To access the EU-Trader portal you will need to have a user account. If you do not have a user account yet, fill in the application for the creation of an EU user account (form 05700), send the form by e-mail to the Master Data Management Team of the Directorate General of Customs - Dresden office. an EORI number (Economic Operators Registration and Identification number). If you do not yet have an EORI number, you must apply for one in your user account in the Citizens and Business Customer Portal of the Customs Administration. You can access the "EORI number administration" via the user account and apply for a new EORI number.
- Log in to the EU Trader Portal with your access data.
- Complete and submit the application for the authorisation type "ACP - Authorised issuer status (ACP)".
- Send the "Additional Sheet National Data" and, if applicable, Parts I to III of the Customs Authorization Questionnaire directly to the responsible main customs office with reference to the application

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	number generated by the EU Trader Portal. • If the main customs office has successfully checked whether all requirements for an authorization are met, an authorization is issued electronically in the EU-Trader Portal. • If the requirements are not met, you will receive a notice of rejection of the application by post. The responsible office is the main customs office in whose district the main accounts for customs purposes are kept or accessible.
Bearbeitungsdauer	You will usually receive a decision on your application within 120 days of acceptance.
Frist	You must apply before you can use the simplification.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Zoelle/Statusnachweis/Nachweise-Unionscharakters/Zugelassener-Aussteller/zugelassener-aussteller_node.html https://www.zoll.de/DE/Fachthemen/Zoelle/Mitgliedstaatenuebergreifende-Bewilligung/Antrag-Bewilligung/antrag-bewilligung_node.html;jsessionid=382301F08422D584D5319D015A21B0DB.live4411 https://www.zoll.de/DE/Fachthemen/Zoelle/Zugelassener-Wirtschaftsbeteiligter-AEO/Antragsverfahren/Hinweise-Fragebogen-zollrechtliche-Bewilligungen/hinweise-fragebogen-zollrechtliche-bewilligungen_node.html https://ec.europa.eu/taxation_customs/dds2/eos/eori_home.jsp?Lang=de https://www.zoll.de/DE/Fachthemen/Zoelle/EORI-Nummer/eori-nummer_node.html https://www.zoll.de/DE/Fachthemen/Zoelle/EORI-Nummer/Fragen-Antworten/fragen-antworten_node.html https://ec.europa.eu/taxation_customs/sites/taxation/files/dih_2018-005_eori_guidance_rev3.1_de.pdf https://ec.europa.eu/taxation_customs/dds2/eos/eori_validation.jsp?Lang=de
Hinweise	
Rechtsbehelf	• Appeal. Detailed information on how to file an appeal can be found in the rejection or approval notice. • Action before the fiscal court
Kurztext	• Status of authorised issuer of proof of customs status

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of Union goods (ACP) Authorisation

- Goods in the customs territory of the Union have in principle the status of Union goods
- when Union goods are transported between two places within the customs territory of the Union and temporarily leave the customs territory during the transport, the status as Union goods must be proven
- the procedure for providing proof can be simplified by granting the status of "approved exhibitor"
- for the granting of the status of "approved exhibitor", a written application (validity only for Germany) or an electronic application (validity also for other Member States) must be submitted
- responsible: Main customs office in whose district the main accounts for customs purposes are kept or accessible.

Ansprechpunkt
Zuständige Stelle
Formulare

- Forms: yes
- Online procedure possible: yes (only for applications in several or all Member States)
- Written form required: yes
- Personal appearance required: no

<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0071>

<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=05700>

https://ec.europa.eu/taxation_customs/business/customs-procedures/customs-decisions_de

Ursprungsportal

Status eines zugelassenen Ausstellers des Nachweises des zollrechtlichen Status von Unionswaren (ACP) Bewilligung, Status eines zugelassenen Ausstellers des Nachweises des zollrechtlichen Status von Unionswaren (ACP) Bewilligung