

99122045017000

Leistung einer Gesamtsicherheit (CGU) Bewilligung

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/102743794/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122045017000
Leistungsbezeichnung I	Leistung einer Gesamtsicherheit (CGU) Bewilligung
Leistungsbezeichnung II	Request total security for customs duties
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	04.03.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&uri=CELEX%3A02013R0952-20190515
Teaser	If you import goods into the customs territory of the European Union and/or handle them there, you can apply for a comprehensive guarantee under certain conditions. The amount may be reduced or waived as appropriate.
Volltext	In certain cases, you must provide security at the request of the customs authorities. The security is required, for example, if you temporarily store goods imported into the customs territory • temporarily stored • use or • dispatched. The guarantee usually covers the amount of import or export duty and the other charges relating to the import and export of the goods. You must provide the security if you are or may become a debtor under the Act. If you frequently import goods and handle them as described above, you can, under certain conditions, apply to the customs authorities to provide an overall security for several operations instead of for each operation individually. If you provide or apply for the comprehensive guarantee, the customs authorities may, under certain conditions, request that the amount of the comprehensive guarantee be reduced or waived altogether.
Erforderliche Unterlagen	You must always attach the 'Customs Authorisation Questionnaire Parts I and II' to the main application

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(Form 0597).

If you have to prove your practical and professional qualification:

- "Customs Authorization Questionnaire Part V" in addition.

If you want to apply for a reduction or exemption:

- "Questionnaire Customs Authorisations Parts I to V".

Voraussetzungen

If you have to pay customs duty or provide security for a customs procedure in respect of several operations, you may apply for payment of a comprehensive guarantee subject to the following conditions:

- You are established in the customs territory of the Union.
- You have not committed any serious or repeated infringements of customs or tax legislation.
- You have not committed any criminal offences in the course of your economic activity.

In addition, 1 of the 3 following conditions must apply to you:

- You regularly use the customs procedures in question, or
- you operate a bonded warehouse, or
- you have practical or professional qualifications directly related to the procedure to be secured.

If you are required to provide a comprehensive guarantee, you can apply for a reduction in the amount of the guarantee or be exempted from providing a guarantee altogether, subject to the following conditions.

A requirement for a reduction to 30 percent for customs duties incurred is:

- You are an Authorized Economic Operator for Customs Simplifications (AEOC).

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	Requirements for a reduction to 50 percent, 30 percent, or an exemption on any customs duties that may be incurred are: • You are either an Authorized Economic Operator for Customs Simplifications (AEOC) or. • You provide documentary evidence that you meet certain requirements in terms of your accounting and solvency.
Kosten	There are no costs for you.
Verfahrensablauf	To apply for authorisation to lodge a comprehensive guarantee, you must submit an application. • Download and complete the 'Application for authorisation to lodge a comprehensive guarantee pursuant to Article 89(5) in conjunction with Article 95 of the Union Customs Code, including any reduction or exemption' (Form 0597) on the Customs Administration website. • Attach all the necessary documents to the form and send it to your competent main customs office. The competent main customs office is the one from whose district you operate your business or, if you do not operate a business, the one in whose district you are domiciled. If your business is operated from a location outside Germany or if you do not have a place of residence in Germany, the main customs office in whose district you first appear for tax purposes is locally responsible. • The main customs office will examine your application. • You will receive an approval or a rejection.
Bearbeitungsdauer	Processing usually takes 3 to 17 weeks.
Frist	There are no deadlines for you.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Zoelle/Bewilligung-Gesamtsicherheit/bewilligung-gesamtsicherheit_node.html
Hinweise	
Rechtsbehelf	• Opposition

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	• Objection • Detailed information on how to file an appeal can be found in the notice of your application. • Action before the tax court
Kurztext	• Provision of comprehensive guarantee (CGU) Authorisation • Objective: to make customs procedures as simple and efficient as possible for companies and customs authorities. • Companies that regularly import goods and keep, store, use, process, ship or release them for free circulation can apply for authorization to pay a comprehensive guarantee for customs duties. • Types of comprehensive guarantee: For customs debts that may arise Reduction of the security deposit to 50 percent, 30 percent or 0 percent possible For duties already incurred, reduction to 30 percent possible if applicable • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	• Forms: yes • Online procedure possible: no • Written form required: yes • Personal appearance required: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0597 https://www.zoll.de/DE/Fachthemen/Zoelle/Bewilligung-Gesamtsicherheit/Antrag-Bewilligung/antrag-bewilligung_node.html
Ursprungsportal	Leistung einer Gesamtsicherheit (CGU) Bewilligung, Leistung einer Gesamtsicherheit (CGU) Bewilligung