

99122049017000

Zahlungsaufschub (DPO) Bewilligung

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/102748102/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122049017000
Leistungsbezeichnung I	Zahlungsaufschub (DPO) Bewilligung
Leistungsbezeichnung II	apply for deferment of payment of import 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)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<p>https://eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=CELEX%3A02013R0952-20190515&from=DE#toclId140</p> <p>https://eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=CELEX%3A02013R0952-20190515&from=DE#toclId116</p> <p>https://eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=CELEX%3A02013R0952-20190515&from=DE#toclId122</p>
Teaser	<p>When importing goods into Germany, the applicable customs duties and import turnover taxes are always due, which usually have to be paid directly upon import. Under certain conditions, you as an importer or freight forwarder can apply for a deferral of payment.</p>
Volltext	<p>There are 3 types of deferral:</p> <ul style="list-style-type: none"> • Single deferral: one time for 1 shipment against security in the amount of the import duty incurred. • Ongoing deferral: at least 2 shipments per month or 25 shipments per year (will be reviewed annually and revoked if you do not comply with this amount), • Deferred payment in connection with simplified procedure <p>The "current payment deferral" is of the greatest practical importance here. This means that you do not have to pay the duties immediately at the time of customs clearance, but at a later date. All the imports you have made in a given period are grouped together.</p> <p>The duties recorded and deferred in the course of a calendar month will be debited from your account by the Bundeskasse Trier by SEPA direct debit on the 16th</p>

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day of the following calendar month at the latest. The import turnover tax will not be debited until the 26th day of the second following month.

The aim is to make the processing of customs duties as simple and efficient as possible both for you as a company and for the customs authorities.

Erforderliche Unterlagen

- EORI number
- A copy of the application for a comprehensive guarantee in accordance with the legal requirements of the Union Customs Code,
- an original SEPA company direct debit mandate (form 032020) confirmed by the credit institution with 2 copies,
- if applicable, the number of postponement passes specified in the application, which must already be completed by you on the reverse side.

Please enquire at your responsible main customs office whether you need to submit further documents.

Voraussetzungen

In order to be eligible for deferred payment, you or your company must be

- Be established in the customs territory of the European Union;
- be an economic operator within the meaning of EU customs legislation. This means that you are engaged in activities covered by EU customs law in the course of your business.
- show that you regularly release so-called non-Union goods for free circulation within the EU, i.e.
- you currently have at least 2 transfers per month or 25 transfers per year for which you want to/will use the granted deferment of payment.
- present a comprehensive guarantee authorisation from the main customs office responsible for the place where your main accounts are kept for customs purposes. Within the framework of the comprehensive security authorisation, you must prove that you comply with the law within the framework of your economic activity, i.e. that you are a company:

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- You have not committed any serious or repeated infringements of customs or tax legislation.
- You have not committed any serious criminal offences in the course of your economic activity.
- You have the necessary practical or professional qualifications.

Kosten

There are no costs for you.

Verfahrensablauf

You must apply for the deferment of payment and the corresponding authorisation of the total security in writing:

- Go to the website of the German customs and call up the "Application for approval of a current deferment of payment" (Form 0580) from there. You can fill out the form directly on your computer.
- Print out the completed application and attach all the necessary documents.
- Submit the form to the relevant main customs office. Your application will be checked there.
- There are a total of 7 main customs offices nationwide. Which one is responsible for your application depends on where your company is based and which local main customs office is responsible.
- You can find an overview of the responsible main customs offices on the customs website and in the leaflet "Current deferment of payment".
- The main customs office will send you a written decision. If you are granted deferment of payment, you will receive the number of deferment passes you requested. You only need to present these when clearing customs outside the ATLAS customs clearance system.
- You can then use the deferral for your individual imports of goods.
- In the IT procedure ATLAS (Automated Tariff and Local Customs Clearance System), you enter the corresponding key in the "General logon data" logon screen. You must authenticate yourself via a deferral participant ID number ("Deferral BIN"). In addition to the deferral (deferral account), you must specify the payment type "E" for electronic deferral in ATLAS.
- Alternatively, you can apply for the current deferment of payment separately in the Single

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	<p>Administrative Document (box 48) or on a special sheet (deferment application) at customs clearance. The customs office checks whether the deferment application has been signed by a person whose name and specimen signature appear on the reverse of the deferment certificate. A deferment certificate is issued for each duty notice. You will receive the first one, the second one is intended for the Federal Treasury Trier.</p>
Bearbeitungsdauer	Your application will be processed within 120 days.
Frist	You do not have to meet any deadlines.
weiterführende Informationen	<p>https://www.zoll.de/DE/Fachthemen/Zoelle/Abgabenerhebung/Zahlung-der-Abgaben/Mit-Zahlungserleichterung/mit-zahlungserleichterung_node.html https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0586</p>
Hinweise	<ul style="list-style-type: none"> • Objection. • Appeal. <p>Detailed information on how to file an appeal can be found in the notice of your claim.</p> <ul style="list-style-type: none"> • Action before the tax court
Kurztext	<ul style="list-style-type: none"> • Deferment of Payment (DPO) Authorisation <ul style="list-style-type: none"> • for companies that regularly import goods and release them for free circulation within the European Union. • Types of deferred payment: <ul style="list-style-type: none"> • Individual deferral: One-time for 1 shipment against individual security in the amount of the import duty incurred. • Ongoing deferment of payment: at least 2 consignments per month or 25 consignments per year. • Deferred payment in connection with simplified declaration procedures. • Objective: to make customs clearance as simple and efficient as possible for companies and customs authorities. • Important condition: security for more than one customs declaration must be provided as part of a single authorisation.

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	<ul style="list-style-type: none"> • Responsible for approving the current deferment of payment: Hamburg, Hanover, Kiel, Munich, Münster, Nuremberg or Stuttgart main customs office (depending on the company's registered office). • Responsible for granting the comprehensive guarantee and the deferred payment in connection with the simplified declaration procedures: Main customs office responsible for the place where your main accounts are kept for customs purposes.
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: yes</p> <p>Online procedure possible: no</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0580</p> <p>https://www.formulare-bfinv.de/ffw/action/invoke.do?id=032020</p>
Ursprungsportal	<p>Zahlungsaufschub (DPO) Bewilligung, Zahlungsaufschub (DPO) Bewilligung</p>