

99102136017000

Erlass aus Billigkeit Bewilligung

Heruntergeladen am 10.06.2025

<https://fimportal.de/xzufi-services/102748108/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102136017000
Leistungsbezeichnung I	Erlass aus Billigkeit Bewilligung
Leistungsbezeichnung II	Apply to the customs administration for remission or reimbursement on equitable grounds
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	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Ja

Modul	Sachverhalt
Fachlich freigegeben am	17.05.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_227.html https://www.gesetze-im-internet.de/ao_1977/_163.html
Teaser	Under certain conditions, the customs administration can waive or refund all or part of your claims arising from the tax debt.
Volltext	<p>The customs administration can waive all or part of your claims arising from a tax debt. This is possible for excise duties, motor vehicle tax, air traffic tax and related ancillary tax payments, such as interest or late payment penalties.</p> <p>The customs administration can waive your claims if it would be unreasonable or unjust to insist on these claims in your individual case.</p> <p>The legislator calls this undue hardship. This is the case if</p> <ul style="list-style-type: none"> • you are in a financial emergency through no fault of your own and • it is to be feared that your existence would be permanently jeopardized if the customs administration insists on payment of the taxes, <p>or:</p> <ul style="list-style-type: none"> • the assessment or collection of the tax can no longer be justified according to the purpose of the underlying law and runs counter to its values. <p>Under the same conditions, the customs administration may refund amounts already paid.</p> <p>If you are only experiencing temporary economic difficulties, this is not sufficient to have taxes waived or</p>

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	refunded.
Erforderliche Unterlagen	<p>If your economic existence would be jeopardized in the event of a rejection, you can use the following documents to explain your income and financial circumstances and enclose them with your application, which you can submit by post, fax or e-mail:</p> <ul style="list-style-type: none"> • for citizens: information sheet to check the personal and financial circumstances of natural persons (form 3744) • for companies: Information sheet to check the personal and financial circumstances of legal entities (form 3743) <p>These forms are integrated into the online application.</p>
Voraussetzungen	<p>Remission or reimbursement of excise duties, motor vehicle tax, air traffic tax or ancillary tax benefits on the grounds of equity is only possible under certain conditions:</p> <ul style="list-style-type: none"> • Your economic existence would be jeopardized in the event of refusal and • you have <ul style="list-style-type: none"> • did not cause your economic hardship yourself or • your behavior does not clearly violate the interests of the general public. <p>or:</p> <p>The imposition or collection of the tax can no longer be justified according to the purpose of the underlying law and runs counter to its values.</p>
Kosten	There are no costs.
Verfahrensablauf	<p>You can apply online, by post, fax or e-mail for remission or reimbursement of excise duty, motor vehicle tax, air traffic tax or ancillary tax benefits on equitable grounds.</p> <p>Online:</p>

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- Go to the customs portal.
 - To be able to use the customs portal, you must register once.
 - Log in with your access data for ELSTER (electronic tax return). As a private individual, you can also use the online ID function of your ID card or your BundID to register.
 - If you do not yet have an ELSTER account or BundID account, you will need to register separately once.
 - Complete the application for remission or refund on the grounds of equity in the "Services" menu item.
 - Select the main customs office responsible and upload any necessary documents.
 - o The main customs office that is responsible for determining or collecting the underlying claim arising from the tax debt is responsible for processing your application. This is usually:
 - the main customs office that issued the tax assessment notice or
 - the main customs office where the tax declaration is to be submitted.
 - If necessary, the main customs office will request further evidence or declarations from you. Please comply with these requests.
 - The main customs office will decide on your application with an electronic decision.

By post, fax or e-mail:

- You can submit the application informally.
- If your economic existence would be jeopardized in the event of a rejection, you can download and complete forms 3743 or 3744 to explain your income and financial circumstances and compile the necessary documents.
 - Please note that knowledge of the information requested is necessary for a proper decision on your application. You have a corresponding obligation to provide information. If you do not answer the questions in full or do not provide the required evidence, you must expect your application to be rejected.

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- Submit the application to the responsible main customs office and, if necessary, enclose the completed forms and the required documents.
- The main customs office responsible for assessing or collecting the underlying claim arising from the tax debt is responsible for processing your application. This is usually:
 - the main customs office that issued the tax assessment notice or
 - the main customs office where the tax declaration is to be submitted.
 - If necessary, the main customs office will request further evidence or declarations from you. Please comply with these requests.
 - The main customs office will decide on your application with a decision.

Bearbeitungsdauer

The processing time depends on the circumstances of the individual case and the situation at the respective main customs office.

Frist

The equity measures dealt with here are generally only possible up to the expiry of the assessment period.

weiterführende Informationen

https://www.zoll.de/DE/Home/home_node.html

Hinweise

The following information is available:

To apply for remission or repayment of import duties on the grounds of equity, you must submit a different application. You can find further information on the customs website.

Rechtsbehelf

- Objection

Kurztext

- Remission on the grounds of equity
 - Remission or reimbursement based on equity possible if
 - the economic existence would be jeopardized in the event of refusal or
 - the assessment or collection of a tax can no longer be justified in accordance with the purpose of the underlying law and runs counter to its values
 - Remission or refund based on equity possible for excise duties, motor vehicle tax, air traffic tax or

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	<p>ancillary tax payments (e.g. late payment penalties)</p> <ul style="list-style-type: none"> • Application required • Responsible: competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: Yes</p> <p>Written form required: No</p> <p>Informal application possible: Yes</p> <p>Personal appearance required: No</p> <p>Online services available: Yes</p>
Ursprungsportal	<p>Erlass aus Billigkeit Bewilligung, Erlass aus Billigkeit Bewilligung</p>