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# Zölle bei nicht-zertifizierten ATLAS -Teilnehmern Erstattung

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/102748132/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99122057039000
Leistungsbezeichnung I	Zölle bei nicht-zertifizierten ATLAS -Teilnehmern Erstattung
Leistungsbezeichnung II	To apply for repayment or remission 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	Erstattung (39)
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	04.01.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<a href="https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&amp;uri=CELEX%3A02013R0952-20190515">https://eur-lex.europa.eu/legal-content/DE/TXT/?qid=1576761305914&amp;uri=CELEX%3A02013R0952-20190515</a> <a href="https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A32015R2447">https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A32015R2447</a>
Teaser	<p>If you import goods into the European Union, you can get customs duties reimbursed or waived under certain conditions. You can apply to the customs authorities even if you do not have access to the ATLAS system.</p>
Volltext	<p>In principle, the customs authorities can refund or waive import duties if the statutory requirements are met and you submit an application. You will receive a refund of tax already paid, and a remission of tax that you have not yet paid.</p> <p>On application, the customs authorities check whether the statutory requirements for a refund or remission are met. If your application does not meet the formal requirements - for example, the correct form of the application or compliance with deadlines - the customs authorities must reject it without examining the factual grounds.</p> <p>If, after examination by the customs administration, you are entitled to a refund, you will be reimbursed the excess duty paid.</p> <p>Who can submit an application?</p> <p>You can apply for repayment and remission if you</p> <ul style="list-style-type: none"> <li>• you have actually paid the duties</li> <li>• you are the person liable to pay the levy, or</li> <li>• you are the person who has assumed the rights and obligations of the tax debtor, for example a legal successor.</li> </ul>

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With a power of attorney, a representative of one of the above-mentioned persons may also apply for repayment and remission. Payment to the representative person is only possible if this is regulated by the power of attorney.

The customs authorities may also repay or remit duties demanded without an application. This applies if the customs authorities themselves establish that the duties demanded were

- were not legally owed
- the levy was based on an error on the part of the customs authorities, or
- if special circumstances can be identified which justify repayment and remission.

**Erforderliche Unterlagen**

- all documents necessary to determine the appropriate level of import duty, for example, proof of preference if a preferential rate of duty is to be applied
- in the case of goods rejected as defective or not in accordance with the terms of the contract: Supplementary Sheet to Application for Refund/Reduction (Form 0235).

**Voraussetzungen**

- Application formally correct
- Statutory cases for refund or remission exist.  
Common cases:
  - The customs declaration was declared invalid after payment of the duties.
  - The duties claimed were not legally due.
  - You imported goods but rejected them because they were ovine or not in conformity with the contract.
  - The duties were subsequently collected, although this subsequent collection was legally inadmissible.
  - alternatively: special circumstances justify remission or repayment

**Kosten**

There are no costs for you.

**Verfahrensablauf**

If you are not certified for the IT procedure ATLAS (Automated Tariff and Local Customs Clearance System), you must apply for the refund in writing:

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- Download the "Application for refund/remission" (Form 0223) via the Customs website.
- Or make an informal written request, but it must include all the information provided on Form 0223.
- Complete the application and, if necessary, the supplementary sheet in full,
- Send two copies of your application to the main customs office that issued the original duty notice.
- If the main customs office discovers discrepancies during the examination or if further proof or explanations are required, you may have to submit further documents.
- You may have to present the relevant goods to the customs office.
- You will receive the decision on the customs authority's application and the possible amount to be refunded in the form of a tax assessment or rejection notice in writing.
- The payment of a refund is always made to you as the person making the application.
- If necessary, the refund or remission is subject to a condition, such as the re-export of the goods or their destruction under customs supervision. In this case, this condition must first be fulfilled before the duty is refunded to you.

If the customs authorities determine that the requested duties must be repaid, they will make the repayment on their own initiative without an application.

## Bearbeitungsdauer

Within 30 days, the customs authority will inform you whether your application can be formally accepted. The processing time depends on the complexity of the matter, but must normally be completed within 120 days.

## Frist

The deadline by which you must submit the application depends on why you are requesting a refund or remission:

- Customs declaration was invalidated: usually 90 days after acceptance of the original customs declaration
- Goods rejected: usually up to 1

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	<p>year after notification of duties • Duties not due, undue post-clearance recovery or special circumstances: usually within 3 years of notification of duties. If the customs authorities cannot accept the application, for example for formal reasons, you have a maximum of 30 days to provide additional information.</p>
weiterführende Informationen	<a href="https://www.zoll.de/DE/Fachthemen/Zoelle/Abgabenerhebung/Erlass-Erstattung/erlass-erstattung_node.html">https://www.zoll.de/DE/Fachthemen/Zoelle/Abgabenerhebung/Erlass-Erstattung/erlass-erstattung_node.html</a>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Appeal. Detailed information on how to lodge an appeal can be found in the notice of your application</li> <li>• Action before the tax court</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Customs duties for non-certified ATLAS participants Refund               <ul style="list-style-type: none"> <li>• If certain factual reasons exist, customs duties may be refunded or remitted under certain circumstances.</li> <li>• Examples of factual grounds:                   <ul style="list-style-type: none"> <li>• Customs duties have been paid or are to be paid although no or only partial customs debt existed.</li> <li>• Customs declaration was declared invalid after payment of duty.</li> <li>• Goods were rejected as defective or not in accordance with the terms of the contract.</li> <li>• Refund in special cases.</li> </ul> </li> <li>• Customs authorities examine claim after receipt of refund application, issue duty or rejection notice.</li> <li>• Responsible: Principal customs office that issued original duty notice.</li> </ul> </li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>Forms: yes          Online procedure possible: no          Written form required: yes          Personal appearance required: no  <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0223">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0223</a>  <a href="https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0235">https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0235</a></p>

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Ursprungsportal	Zölle bei nicht-zertifizierten ATLAS -Teilnehmern Erstattung, Zölle bei nicht-zertifizierten ATLAS -Teilnehmern Erstattung