

BERLIN, GERMANY START-UP HELP DESK



AUGUST 2018 / DHL STARTUP HELPDESK BERLIN

DEFERRAL OF PAYMENT AT CUSTOMS

When goods are imported to Germany, relevant customs duties and import sales taxes are always due and must be paid in full at the time the goods are imported. They represent a significant part of pre-financing in addition to the production costs. Under certain conditions, the importer or freight forwarder may be granted relief for payment.

WHAT ARE THE ADVANTAGES?

In the case of an interest-free deferral of payment, the tax amounts recorded and deferred in the course of a calendar month must be paid to the German Federal Treasury in Trier by the 16th day of the following calendar month at the latest.

Example: goods imported: 5 August 2018, account debit: 16 November 2018

WHAT TYPES OF DEFERRAL ARE THERE?

There are three types of deferral:

- 1) Single extension
One-time for one shipment
- 2) On-going deferral of payment
At least two shipments per month or 25 shipments per year
- 3) Simplified deferred payment
More than 25 shipments per year. * Checked annually and revoked in case of non-compliance.

HOW IS AN APPLICATION MADE?

An extension of payment needs to be requested in writing using form 0580 - [click here](#). The application needs to be submitted to one of the seven main customs offices responsible for the company headquarters. Main customs office responsible? [Click here](#).

WHICH DOCUMENTS NEED TO BE SUBMITTED?

Five documents must be attached to the application for deferment of payment:

- 1) A commercial or co-operative register extract
- 2) A copy of the business registration
- 3) A copy of the application for approval of an overall security (Art. 89, Paragraph 5 of the Union Customs Code (UCC) in conjunction with Art. 95 of the UCC)
- 4) The original SEPA direct debit mandate confirmed by the bank and two copies.
- 5) The amount of deferral cards specified in the application, which have to be filled in on the back.

WHAT IS THE APPROVAL PROCESS?

An existing deferment of payment is approved using form 0581, which is accompanied by leaflet 0586. This is on condition that the main customs office responsible for the registered office of the company has issued an overall guarantee in accordance with Art. 95 of the UCC. Deferment of payment without adequate security can only be approved for import sales tax, which is fully deductible as input tax. The deferee shall ensure that the duties to be paid do not exceed the guaranteed reference amount. The reference amount is calculated on the basis of import duties within a period of six weeks.

WHAT IS A DEFERMENT PERMIT?

Deferment permits (form 0582) are marked either with an "E" for own tax liabilities or with an "F" for third-party tax liabilities and have to be presented during customs clearance.

WHAT IS THE DEFERMENT PROCESS?

In the ATLAS (Automated Tariff and Local Customs Processing System) IT system, a respective key is requested in the "Payment type" field in the "General registration data" form. To authenticate the deferee, use a "deferral PIN" (deferral participant ID number). Form BIN application, [click here](#).

In addition to the deferment of payment (deferment account), payment type "E" for the electronic deferment of payment must be specified in ATLAS. In addition to the deferment account, a 25-digit identification number for the deferment account, the so-called "deferment PIN", is also required. This has to be stated in the customs declaration.

DO YOU HAVE ANY FURTHER QUESTIONS?

Please do not hesitate to contact us.

Together with our experts we will always find a solution.



Telefon **+49 (0) 30 609153022** or



dhl-de-startuphelpdesk@dhl.com

Nicolai Rehberg

DHL Start-up Helpdesk Berlin

