

3. e-zoll - electronic solution for Austrian customs procedures

We deal with the Austrian electronic customs procedure e-zoll, so we are therefore in a position to provide all customs services for processing in Austria. Besides typical import and export customs clearance, we specialise in so-called EU customs clearance for the non-EU resident Swiss shippers.

Fewer costs and simpler taxation – EU customs clearance

For you as a Swiss exporter, this special customs clearance option allows so-called tax-free intra-Community deliveries for your exports from Switzerland to the European Union. This gives you rights equal to an EU resident for customs clearance and can cancel out the competitive advantages of your EU competitors.

To use this, you just need your own German tax number or else a fiscal representative such as our company.

This gives you the following benefits as a customer:

1. Delivery is faster because customs clearance is immediate
2. You avoid high customs clearance charges abroad as well as waiting and standing time
3. The competitive advantages of your EU competitors are cancelled out
4. Customer service is improved, as import VAT is no longer incurred in the destination country
5. Liquidity of your customers is improved in the case of high goods values
6. No more interest losses as a result of advancing the import VAT
7. You avoid the sometimes severe fluctuations in the rate of taxation

This is how easy it works:

If you are registered for taxation as a Swiss exporter in Germany or if you use a fiscal representative, at the external frontier of the EU, you can (in the case of Austria) apply for “intra-Community delivery” customs clearance with tax exemption if the goods are being transported to another member state of the EU. The purchase tax is settled in the country where the purchase takes place.

If you use a fiscal representative, all necessary notifications to Germany are carried out directly via that representative.

If the processing is done using your own tax number or ID number, as the exporter, you can carry out this notification yourself, or accordingly, hand it over to freight forwarders or a fiscal representative.

Prerequisites for using a fiscal representative:

1. The Swiss exporter cannot have any place of residence, place of business, company management, or branches in Germany and cannot have a German tax number.
2. Written authorisation is issued to the fiscal representative in the course of the first customs clearance for each EU purchaser.
3. Issuers of invoices must add an appropriate reference to the use of a fiscal representative to their commercial invoices or pro-forma invoices.
 - > Fiscal representative: Company Example, 45124 Example
 - > VAT ID number: ID number of the fiscal representative
 - > Purchaser ID number: ID number of the EU purchaser / purchase tax payer
 - > Note: “tax-free intra-Community delivery in accordance with paragraph 6 a of the German Value Added Tax Act (UStG)”
 - > “processing via fiscal representative in accordance with paragraph 22 a of the German Value Added Tax Act (UStG)”
 - > Delivery condition: delivered free to the door duty paid or cleared through customs (Incoterm 2010 - Delivered Duty Paid (DDP) to place of delivery)

4. If the processing is done using your own tax number, the following information must be included on the commercial invoice:
 - > “tax-free intra-Community delivery in accordance with paragraph 6 a of the German Value Added Tax Act (UStG)”
 - > ID number of Swiss exporter / ID number of EU purchaser / purchase tax payer
 - > Delivery condition: Incoterm 2010 “DDP to place of delivery” (delivered free to the door duty paid or cleared through customs)

Example:

1. Customer A in Switzerland has goods for customer B in Germany.
2. The haulier for B arrives at the Austrian border.
3. The customs agent generates an EU Import in Austria via a fiscal representative.
4. Following successful customs clearance with the Austrian customs, the goods in the EU country are sent duty free. The goods are liable to purchase tax in the EU destination country.
5. The Austrian customs takes over the necessary Extrastat declaration for the Austrian Ministry of Finance.
6. The EU importer takes over the Intrastat declaration for its responsible statistics office. (Germany – Wiesbaden / France – Saarlouis) – these sales are to be declared by the EU purchaser in the VAT returns in the category for intra-Community purchase tax.
7. The responsible authorities exchange the recapitulative statements with each other, and thus they can check whether sales from Austria were declared to the particular destination countries of the purchase tax.

Link to the Austrian Federal Ministry of Finance

<https://www.bmf.gv.at/zoll/e-zoll/e-zoll.html>