

About this form

The EORI number is an individually assigned, unique registration number for economic operators which is to be used when completing customs formalities. This registration number is valid throughout the EU and serves as an identification mark for economic operators in the EU in the customs sector.

According to Regulation (EU) No 952/2013 (Union Customs Code; UCC), Commission Delegated Regulation (EU) 2015/2446 (Delegated Act to the UCC; UCC-DA) and Commission Implementing Regulation (EU) 2015/2447 (Implementing Act to the UCC; UCC-IA) an economic operator (=entities doing business that comes under the regulations of the Customs laws) who is established in the customs territory of the EU obtains the EORI number from the country he resides in.

Economic operators established outside of the EU only get a German EORI number if they intend acting as declarant or carrier at German customs according to article 9 (2) UCC and article 5 UCC-DA and if they have not yet got an EORI number issued in another EU country. When exporting or importing, economic operators established outside of the EU do not need an EORI number. An informal justification must therefore be attached to the application, explaining why an EORI number is needed anyway and why German customs is responsible for the registration. Otherwise, applications will be rejected.

Economic operators established in Germany are obliged to apply for an EORI number for their activities in customs matters. Dependent commercial units/ branches of a head office don't get their own EORI number (Article 7 (2) UCC-DA). They may be registered for activities in their own responsibility in customs matters with the EORI number of their head office and a branch office number (for this use form 0870b_Niederlassungsnummer).

An EORI number can only be granted if the economic operator consents to his data being transmitted to the EU database.

Entities doing business that comes under the regulations of the Customs laws (economic operators according to Art. 5 no. 5 UCC) need to register for an EORI number (Art. 9 UCC). Others than economic operators (legal persons of public law) do generally not need an EORI number, if they submit customs declarations in written or electronically only occasionally – i.e. less than ten times per year (article 9 (3) UCC and article 6 UCC-DA). However, an EORI number is always required for exports where a permit is needed, as long as the EORI number is necessary in the administrative procedure at Bundesamt fuer Wirtschaft und Ausfuhrkontrolle (BAFA), or if an authorization is applied for which requires the use of electronic means according to Verfahrensweisung ATLAS (procedure instructions ATLAS). Reference is also made to "Merkblatt zu Zollanmeldungen, summarischen Anmeldungen und Wiederausfuhrmitteilungen (brochure on customs declarations, summary declarations and re-export notifications).

The collection of your data occurs according to Article 3 to 6 UCC-DA in connection with Annex 12-01 UCC-DA.

The data collected in Section A - General master data – are stored in a central database for usage in a number of tax procedures to simplify maintenance of the participant's data by participants and customs and to improve data quality. That central data storage is permitted by 88a General Tax Code (Abgabenordnung - AO). Further processing of the data occurs only for other tax-related procedures and only within the strict framework of data security standards (General Data Protection Regulation, §29c AO – § 88a clause 2 AO.)

This form is intended for application of an EORI number as well as for notification of changes of the participant's data or the termination of an EORI number. The application is to be submitted by the economic operator.

Changes in the participant's data (boxes 6 - 54 of form 0870a) are to be notified to the Generalzolldirektion (Central Customs Authority) – office Dresden immediately. A change of the company's operating conditions are to be notified to the main customs office if there exist permissions, permits or admissions. This form sent to the Generalzolldirektion – office Dresden -does not replace that notification.

Only applications with all mandatory boxes filled in can be processed.

This form is to be signed legally binding. The telephone number or e-mail address of the contact person is required for call backs. A **current copy of the company register data (Handelsregisterauszug) or business registration (Gewerbeanmeldung)** is to be attached; otherwise the application cannot be processed. Private individuals use form 0870c_Privatperson for EORI number-application.

Representation

If the application is submitted by a representative, power of attorney needs to be attached, too. The power of attorney is to be marked clearly in the application using the addition "in representation". The full contact information of the representative is to be attached as well.

Note:

Please use the modern facilities of the portal for citizens and business customers (Bürger- und Geschäftskundenportal - BuG) to view your data or to change it yourself. For this you can open an account in the portal for citizens and business customers. For the secure electronic identification you only need an ELSTER-certificate issued on your company. Further details can be found here: www.zoll-portal.de. Your EORI number relevant participant's data can be modified in your account using the EORI number administration available there.

Remark: The online-ID-feature of the German identification card cannot be used by economic operators!

Completion instructions

- Box 1** This box is to be ticked if the head office does not have an EORI number.
- Box 2** This box is to be ticked if data of the company/person changes on a certain date. The EORI number is to be mentioned in box 4. Additionally only the boxes relevant for the change have to be filled in.
- Box 3** This box is to be ticked if an EORI number is supposed to be terminated. Only boxes 4 and 5 have to be filled.
- Box 4** Enter the EORI number left-aligned starting with the country code if this concerns a change or termination.
- Box 5** Fill in the date from which on an addition, a change or a termination is supposed to become effective.

Section A General master data

- Box 6** Enter the company in accordance to your company register entry (e.g. in Germany acc. to § 17 HGB). Natural persons that are acting commercially and that are not required to be entered into the company register enter the person's first name and the family name. It can be complemented by a trade name. If the number of the characters available is not sufficient, please shorten the company/trade name.
- Box 7** Enter the date of the company's establishment or the activity requiring an EORI number. This is determined by the respective legal form.
- Box 8** Enter the abbreviated version of the legal form (e.g. Ltd, Inc., single company). For companies listed in the company register you find it in column 5 (company register sec. A) or in column 6 (company register sec. B); (e.g.. Template GmbH & Co. KG = legal form: KG)
- Box 9** Type of register, if available (HRA, HRB, VR, PR, GR).
- Box 10** Register number, if available.
- Box 11** If there is a legal obligation to enter the company into the German company's register, the town/city of the respective district court is to be entered here. For the following legal forms there exists an obligation to register:
Entry in the company register section A (HRA) AdöR*, e.K., EWIV, KdöR*, KG, OHG
Entry in the register of cooperatives (GR): eG, SCE
Entry in the register of associations (VR) e.V.
Entry in the company register section B (HRB) AG, GmbH, KGaA, SE, VVaG
Entry in the partnership register (PR) PartG
* entry in the register not mandatory
- Boxes 12/13** Please enter an e-mail address or/and a telephone number as general contact information for possible enquiries to entries in boxes 6 – 39b. At least one of the boxes **must** be filled in.

Business address (boxes 7 – 12)

- Box 14** Enter the nationality code (e.g. DE for Germany).
- Box 15** Enter the postal/zip code left-aligned. If the nationality code DE is used, the postal/zip code has to be entered.
- Box 16** Enter the name of the town/city of the business address.
- Box 17** Enter the full street name of the business address.
- Box 17a** Enter the house number of the business address.
- Box 18** Enter the name of the district of town/city, if applicable, in which the participant has his/her company's registered office.
- Box 19** Enter the address supplement (delivery instructions like. c/o, p. Adr., attn.)

Post office box address (boxes 13 – 17)

- Box 20** Enter the nationality code (e.g. DE for Germany).
- Box 21** Enter the postal/zip code left-aligned. If the nationality code DE is used, the postal/zip code has to be entered.
- Box 22** Enter the name of the town/city.
- Box 23** Enter the post office box number.
- Box 24** Enter the address supplement (delivery instructions like. c/o, p. Adr., attn.)

Place of business accounting (boxes 30 - 37)

- Box 25** Please tick if the place of business accounting is the same as in boxes 14 – 19. In that case boxes 26 – 32 do not have to be filled in.
- Box 26** Enter the place where business accounts can be checked (e.g. tax consultant John Smith or department of finance accounting). This does not refer to accounting systems.
- Box 27** Enter the nationality code.
- Box 28** Enter the postal/zip code left-aligned.
- Box 29** Enter the name of the town/city.
- Box 30** Enter the street name and house number.
- Box 31** If applicable, please enter the city district where the participant keeps the books.
- Box 32** Enter the address supplement (delivery instructions like. c/o, p. Adr. attn.)

Tax data (boxes 23 - 29b)

- Box 33** Enter the German tax office locally competent for the participant:
- Box 34** Enter the Federal Tax Office number of the tax office mentioned in box 33. That number can be found in the database provided by the Federal Central Tax Office: www.bzst.de
- Box 35** If issued, enter the tax number which has been issued by a German tax office for VAT purposes.

- Box 36** Please tick this if a tax number has not yet been issued.
- Box 37** Please tick this if a VAT-ID is not needed.
- Box 38** Please tick this if a VAT-ID is not issued at the time of application for EORI number.
- Box 39 a/b** If existent, enter the VAT ID No. left-aligned starting with the country code. In Germany this number is issued by the Bundeszentralamt für Steuern, Office Saarlouis (Federal Central Tax Office in Saarlouis).
- In case you would like to have more than two VAT ID numbers added to your EORI number, please attach a separate list to this application.

Section B EORI number relevant participant's data -

- Box 40** Please tick "yes" if you consent to your data being published. Others can see your EORI number, your company name and your company address on the internet. Please tick "no" if you don't consent to your data being published or if you wish to cancel an already given consent. A missing consent does not have any influence on customs activities.
- Box 41** Select from the following codes:
- 1 - natural person (e.g. single company, sole trader, freelancer)
 - 2 - legal person (e.g. Ltd, Inc.)
 - 3 - association of individuals (e.g. limited partnership)
- Box 42** Enter the 4-digit code of your main economic activity according to the Statistical Classification of Economic Activities in the European Community. The codes can be found on the website of the European Commission:
https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=LST_NOM_DTL&StrNom=NACE_REV2&StrLanguageCode=EN&IntPckKey=&StrLayoutCode=&IntCurrentPage=1

Contact person (boxes 43 - 50)

If a contact person is mentioned, boxes 43 and 47 - 50 and at least one of the boxes 44 - 46 need to be filled in

- Box 43** Enter the full name of the contact person (first and family name).
- Box 44** Enter the telephone number in international format:
+[country code] [area code] [company number] [extension] e.g. +49 351 44834 520.
- Box 45** Enter the fax number in international format (see box 44).
- Box 46** Enter the e-mail address in international format: e.g. firstname.lastname@company.de
- Box 47** Enter the street name and house number.
- Box 48** Enter the nationality code (e.g. DE for Germany).
- Box 49** Enter the postal/zip code left-aligned.
- Box 50** Enter the name of the town/city.

Please don't send

- Note:** You may register up to nine contact persons for your EORI number (the additional registration of contact persons for „Aufschub-BIN“ and „Teilnehmer-BIN“ is possible). Please use form 0870 only for the first and just ONE contact person. To register additional contact persons, to change contact persons, or to delete contact persons, please use an attachment. In the application for first registration of a contact person or for changes the following data is obligatory:
- full first and family name
 - one or more of the following means of communication: telephone number, fax number or e-mail address
 - (postal) address

Identification number of a third country (boxes 51 and 52)

Boxes 51 and 52 are to be filled only if the place of business or residence is outside the customs territory of the European Union and if the economic operator has been issued an identification number for customs purposes by the relevant authorities of their country. In case you would like more than one identification number added to your EORI number, please attach a separate list to this application.

- Box 51** Enter the number, left-aligned starting with the country code, which has been issued to the economic operator by the relevant authorities for customs purposes.
- Box 52** If the country code is not known (see box 48), please enter the full name of the country.

Supplementary tax data (boxes 53 and 54)

- Box 53** If export declarations are supposed to be submitted using the Internet Export Declaration (IAA plus), the tax number or tax-ID is to be entered here on which the used ELSTER-certificate is based.
- If an export declaration submitted using IAA plus, the EORI number is checked against the tax number or tax ID number that was valid at the time your certificate was issued and that is stored for the ELSTER certificate (authentication of the user). For this reason your master data of the EORI number at Generalzolldirektion – Office Dresden - Stammdatenmanagement also has to contain the tax number or tax ID number on which the ELSTER certificate is based.

- Box 54a/b** Tax number/ VAT identification number used by your company when acting as fiscal representative.
Remark: A tax representative steps in for all tax obligations a foreign company has relating to the tax administration.
- Box 55** **The application form has to be signed legally binding; the telephone number is required for enquiries. Always enclose a copy of the Register of Companies excerpt or the business registration (not applicable for freelancers); without it the application cannot be processed. If you represent an economic operator, power of attorney needs to be attached to this application form. There must be a clear reference to the representation, too.**