1. About this form

Economic operators situated in Germany are obliged to apply for an EORI number for their activities in customs matters. Branches and dependant offices may be registered for their activities in customs matters with the EORI number of their economic operator (head office) and a branch office number.[1]

This form serves for the application of an EORI number or a branch office number as well as for notices about changes of participant master data. The application has to be made by the economic operator. An application of a branch office number for a branch or dependant office has to be made by the economic operator, mentioning their EORI number.

Economic operators also have to inform Informations- und Wissensmanagement Zoll about every change in company data (boxes 1 – 43 of form 0870) immediately. Please note that you need to inform your locally competent Hauptzollamt (main customs office), which has granted your authorisations, permits or simplifications, separately and directly about any changes concerning your company. The application with this form to IWM Zoll does not substitute the above change notification.

According to the rules in Regulation (EEC) No. 2454/93 economic operators situated in the customs territory of the European Union are registered with an EORI number by the authorities of the member state in which they are situated. Economic operators situated outside the customs territory of the European Union receive a German EORI number, if they are involved in customs activities in Germany and have not received an EORI number from another member state.

Applications can only be processed if all boxes which are obligatory are filled.

The form has to be signed legally binding, the telephone extension of the contact person is required for enquiries. Always enclose a current copy of the Register of Companies excerpt or the business registration; without it the application can not be processed. The latter does not apply to applications of private persons.

2. 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 a branch/dependant office of a head office does not have a branch office number. The EORI number of the head office has to be mentioned in box 6a.

box 3   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 6a and – if applicable - the branch office number in box 6b with the relevant name of the branch office in box 8. Additionally only the boxes have to filled which are relevant for the change.

box 4   This box is to be ticked if an EORI number or branch office number should be ended. Only boxes 6a/b and 7 and –if applicable - 8 have to be filled.

box 5a   Enter the EORI number left-aligned starting with the country code if this concerns a new addition of a branch office, a change or termination.

box 5b   If a branch office number exists, please enter it here.

box 6   Fill in the date from which an addition, a change or a termination is supposed to become effective.

box 7   Enter the company in accordance to your company register entry (e.g. in Germany acc. to § 17 HGB). For companies, which are not registered in a company register, the first name and surname of the company owner have to be entered. If the number of characters indicated is not enough, please shorten the company name to 120 characters.

box 8   Enter the name of the branch (e.g. branch office Sample town)
              If the branch is registered in a company register, please use the name in accordance with this register.

box 9   Enter the full street address.

box 10   Enter the name of the district of town/city, if applicable, in which the participant has his/her company's registered office.

box 11   Enter the nationality code (e.g. DE for Germany).

box 12   Enter the postal/zip code left-aligned. If nationality code DE is used the postal/zip code has to be entered.

box 13   Enter the name of the town/city.

If this form is used for the addition /change of a branch/dependant office, boxes 14 to 18 have to be filled with the relevant data of the branch.

box 14   Enter the date of establishment or - in case of a natural person - the date of birth. If a company is in a register the date of establishment depends on the relevant legal form.

box 15   Enter the following codes:
              1 - natural person (e.g. single company, freelancer)
              2 - legal person (e.g. Ltd, Inc.)
              3 - association of individuals (e.g. limited partnership)

box 16   Enter the 4-digit code of your main economic activity according to the Statistical Classification of Economic Activities in the European Community. The codes may be found on the website of the European Commission:
              http://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=LST_NOM_DTL&StrNom=NACE_REV2&StrLanguageCode=DE&IntPcKey=&StrLayoutCode=&IntCurrentPage=1

box 17   If you consent to your data being published, other companies or persons may see your EORI number, your company name and your company address on the internet (boxes 7, 9, 11, 12 and 13).). A missing consent does not have any influence on customs activities.

box 18   Enter the legal form (e.g. Ltd, Inc., Single company), if applicable with the addition "in liquidation" or "in insolvency".

Contact person at head office (boxes 19 to 26)

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[1] Note: Economic operators are obliged to state an EORI number. Persons other than economic operators (private individuals) are not obliged to state an EORI number in a customs declaration, even if they are directly represented by a service provider (e.g. postal service or express delivery service). **Private individuals** are, however, **obliged** to state an EORI number in case of **exports requiring a permit**.

If a contact person at the head office is mentioned, boxes 19, 23, 24, 25, 26 and at least one of boxes 20 to 22 have to filled.

box 19	Enter the full name of the contact person (first and family name).
box 20	Enter the telephone number in international format:
	+[country code] [area code] [company number] [extension] e.g. +49 351 44834 520
box 21	Enter the fax number in international format (see box 20).
box 22	Enter the e-mail address in international format: e.g. firstname.lastname@company.de
box 23	Enter the street name and number.
box 24	Enter the nationality code (e.g. DE for Germany).
box 25	Enter the postal/zip code left-aligned.
box 26	Enter the name of the town/city.

If this form is used for the addition /change of a branch/dependant office, boxes 27 to 42 have to be filled with the relevant data of the <u>branch</u>.

Tax data (boxes 27 to 29)

box 27	If existent, enter the tax number which has been issued by a German tax office for VAT purposes.
box 28	If you declare exports via the internet export declaration plus (IAA Plus), enter in this box the tax number, for which the ELSTER certificate has been issued, i.e. the tax number which you have used for the application of your ELSTER certificate. If you use IAA Plus for the export declaration, the EORI number is checked against the tax 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 IWM Zoll also has to contain the tax number on which the ELSTER certificate is based.
box 29	This box is only to be filled by single companies, single dealers and private persons. The tax identification number of the applicant is to be entered. The tax identification number is an identification attribute for natural persons which is valid in all German Federal States and which is to be mentioned in all applications, declarations and notices to the tax authorities according to §§ 139a and 139b Abgabenordnung (German Fiscal Act).
box 30a/30b	If existent, enter the VAT Identification Number for intra-community deliveries and receipts (VAT ID No.) left-aligned starting with the country code. In Germany this number is issued by the Bundeszentralamt für Steuern, Dienstsitz 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.
	In the German IT system ATLAS the VAT ID No. is imperatively needed for paperless proof of pre-tax deduction (Vorsteuerabzug).
box 31	This box is to be ticked, if you are exempted from Umsatzsteuer (turnover tax; VAT) (§ 19 Umsatzsteuergesetz; German Tax Law)

Identification number of a third country (boxes 32 and 33)
Boxes 32 and 33 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 32	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 33	If the country code is not known (see box 32), please enter the full name of the country.
box 34	Enter your tax office (Finanzamt).
box 35	Enter the tax office number of the tax office mentioned in box 34. The tax office numbers may be found in the database of the Bundeszentralamtes für Steuern (Federal Central Tax Office) at www.bzst.de.
box 36	If existent, enter the town/city where the district court of the company register is situated.
box 37	If existent, enter the number by which your company is listed in the company register.

Place of business accounting (boxes 38 to 43)

box 38	This box is to be ticked if the place of business accounting is the same as in boxes 9 – 13. If this applies, boxes 39 to 43 do not have to be filled.
box 39	Enter the place where business accounting can be checked (e.g. tax consultant John Doe or department of finance accounting). This does not mean accounting systems.
box 40	Enter the street name and number.
box 41	Enter the nationality code.
box 42	Enter the postal/zip code left-aligned.
box 43	Enter the name of the town/city.
box 44	**The form has to be signed legally binding, the telephone extension is required for enquiries. Always enclose a copy of the Register of Companies excerpt or the business registration (not applicable for private persons); without it the application cannot be processed.**