







Rohes Sojabohnenöl MWSt.-Satz für Importe nach Deutschland 1507 1090 00 9

Abweichend von den meisten anderen Futtermitteln wird in Deutschland für Rohes Sojabohnenöl eine MWSt.-Abgabe nicht von 7% sondern von 19% erhoben. (Raffiniertes Sojabohnenöl wird mit 7% versteuert.)

In Ergänzung zum europäischen TARIC-System, werden in Deutschland zwei weitere Nummern hinzugefügt. Hierbei entscheidet die elfte Nummer über den anzuwendenden Steuersatz: Für das Produktes Rohes Sojaöl, das mit dem TARIC-Code 1507 10900 verschlüsselt wird, werden entweder die Nummern 01 oder 09 hinzugefügt. Hierbei repräsentiert „01“ einen MWSt.-Satz von 7% und „09“ einen MWSt.-Satz von 19%

Hier kann geprüft werden:

<http://auskunft.ezt-online.de/ezto/MnHinwAnzeige.do?pfadanzeige=ja>

-  1507 Sojaöl und seine Fraktionen, auch raffiniert, jedoch nicht chemisch modifiziert
 -  1507 10 rohes Öl, auch entschleimt
 -  1507 1010 zu technischen oder industriellen Zwecken, ausgenommen zum Herstellen von Lebensmitteln
 -  1507 1090 anderes
 -  1507 1090 00 1 genießbar
 -  1507 1090 00 9 **anderes**

Structure of the code number

The eleven digit code number is based on the **Harmonised System** (Harmonisierte System - HS) which is administrated by the World Customs Organization (WCO) and determines the **first six digits** of the code number. The HS is a description and coding system aimed at providing a worldwide uniform classification of goods.

Building on this six digit code, the HS is extended with **two digits** by the **combined nomenclature (CN)** of the European Communities (places 7 + 8 of the code number, see Annex I to the said Regulation). On the basis of this eight digit number, customs duties, textiles categories, bans and restrictions, or facts relating to import authorisations can be assigned during import clearance.

The **ninth and tenth digits** (known as TARIC = Integrated Tariff of the European Communities) encodes **Community measures** such as antidumping rules, duty suspensions or tariff quotas. Pursuant to Article 2 of the Regulation, the Commission has the power to establish an integrated tariff of the European Communities (Integrierter Tarif der Europäischen Gemeinschaft - TARIC).

The **eleventh digit** of the code number is for **national use** only, and is, for example, used to encode VAT rates or national bans or restrictions.

The 11 digit code number must always be stated in an import declaration; in contrast, for an export declaration only the 8 digit commodity code, which can also be found in the Commodity Classification for Foreign Trade Statistics, is required.

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