

The German side: the Zoll and the Außenwirtschaftsgesetz

*Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland), Solicitor (Hong Kong),
Solicitor (England & Wales)*

On the German side of the border, customs is a federal responsibility exercised by the *Generalzolldirektion* in Bonn and by regional main customs offices. The main customs office responsible for the area facing Basel is the *Hauptzollamt Lörrach*, whose customs offices include the crossings at Weil am Rhein, Weil-Friedlingen and Lörrach-Stetten, as well as the German office at the Badischer Bahnhof. The investigation of serious customs and export offences is the task of the customs investigation service, the *Zollfahndung*, whose office in Stuttgart covers Baden-Württemberg and maintains a presence in the border region. The *Zollkriminalamt* in Cologne acts as the central office and handles complex cases of export control and sanctions violations.¹

The substantive law on the German side is the Foreign Trade and Payments Act (*Außenwirtschaftsgesetz*, AWG) together with the Foreign Trade and Payments Ordinance and the directly applicable European regulations on dual-use goods and on sanctions. Licensing is the responsibility of the Federal Office for Economic Affairs and Export Control (BAFA) in Eschborn. Section 17 AWG makes it a criminal offence to violate an arms embargo or to export listed military goods without authorisation, with imprisonment of up to ten years or more in particularly serious cases. Section 18 AWG penalises other violations, including breaches of European sanctions regulations such as the prohibition of making funds available to listed persons and the export of goods to sanctioned destinations. Section 19 AWG covers administrative offences, which include negligent violations.²

German criminal law in this field has been shaped by the European Union's directive on the definition of criminal offences and penalties for the violation of Union restrictive measures, adopted in 2024. The directive requires the Member States to criminalise intentional violations of

sanctions, including circumvention, and to provide for minimum maximum penalties and for the liability of legal persons. Germany already had an extensive regime in the AWG, but the directive required adjustments, for example regarding the penalties for companies, which in German law are imposed as administrative fines under the Administrative Offences Act. Since the transposition deadline expired in May 2025, the state of German and French implementation should be verified at the time of reading.³

For practitioners in Basel, the German regime matters because many transactions touch both legal orders. A Swiss company that buys controlled components from a German supplier, processes them in Basel and sells the product to a third country may need a German export licence for the first leg and a Swiss licence for the second. A German subsidiary of a Basel group is directly subject to the AWG and to European sanctions, while its Swiss parent is subject to Swiss law. Because the German customs investigation service has wide powers and the German prosecution services pursue sanctions violations actively, the German side of a case often carries the greater risk. Coordinating the defence in parallel proceedings is a typical task of cross-border practice in the region.⁴

1 Notes

1. On the organisation of the German customs administration, the Hauptzollamt Lörrach and its customs offices, the Zollfahndungsamt Stuttgart and the Zollkriminalamt, see the website of the German customs administration (zoll.de). Locations and responsibilities to be verified. ↩
2. Foreign Trade and Payments Act of 6 June 2013 (AWG), §§ 17, 18 and 19; Foreign Trade and Payments Ordinance (AWV); Regulation (EU) 2021/821 (Dual-Use Regulation). Penalty ranges to be verified. ↩
3. Directive (EU) 2024/1226 of 24 April 2024 on the definition of criminal offences and penalties for the violation of Union restrictive measures; transposition deadline 20 May 2025; on corporate fines in German law, see § 30 of the Administrative Offences Act (OWiG). Status of transposition to be verified. ↩

4. On the interaction of Swiss and German export control law in transactions involving German components re-exported from Switzerland, and on the European Union's rules on re-export, see BAFA's guidance and SECO's information. To be verified. ↩

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

Online version: helveticaregister.com/basel-the-german-side-the-zoll-and-the-auenwirtschaftsgesetz