

Germany *Customs Information*

Importing of Used Personal Effects into Germany

In case client is a German or European Union citizen :

- ✓ Copy of packing list in english or german language. descriptions like pbo, misc., basement- or garage items etc. are too unexact and we would need a specification of these positions.
- ✓ Copy of bill of lading or copy of airwaybill
- ✓ Copy of passport with picture page in good readable condition. (visa pages may be helpful, too)
- ✓ Copy of resident registration (in german "anmeldebestaetigung") confirming clients adress in Germany, issued by local German resident registration office.
- ✓ Attestation from employer or german diplomatic missions showing the time abroad. this must be minimum one year.

- The customs office in Bremerhaven meanwhile claims that's mandatory for a Returning German Citizen to present a new actual residence registration. In the past it was sufficient to present an actual status of the residence registration where was stated that the relocating person has been lived already since day xxx at that residence before leaving Germany. This isn't allowed any more.
- So it should be recommended to the emigrating client that he must go to his local authority and sign off the residence register before he is relocating from Germany to overseas. Otherwise he can experience a bad surprise when he returns after a few years and has to pay duties and taxes for his own personal effects...
- The best for the exporting relocation company in Germany is to get a confirmation from the moving client that he has well noted this information.
- If a moving person is seeking for a residence in Germany several months prior his employment abroad is ending and he already registers here because of successful search, he has to give a personal statement where these circumstances (that means the difference between date of early registration in GERMANY and the end of the employment named in the attestation from employer) are comprehensibly explained. Differences up to one month are normally accepted by German Customs.
- Further: People can only relocate if they are already personally attendant in Germany.
- One example: A relocating client registers in Germany on August 1, 2009, his attestation from employer shows an engagement abroad till August 31, 2009 and the container arrives in Bremerhaven on August 15, 2009. This container cannot be customs cleared, because client is according to attestation of employer still abroad. The registration of client at the local authority isn't sufficient due to the above named reason (because many clients search for a residence prior their return to Germany, register here and then fly back to finish their job abroad). If a family is relocating together with this person and the family is already in Germany, the employer has to mention in his attestation for his employee that the wife / family has accompanied him and the wife has to present a residence registration as well. So the removal goods can be customs cleared in the name of the wife before the husband arrives and she can receive the goods. In this case the German customs form at field 5 has to show the addition "together with family" accordingly and the dates of the wife / family have to be named in this field. if the moving person is relocating alone and he cannot proof that he's already personally in Germany (e.g. by his flight ticket and a personal statement) the goods won't be cleared before September 1, 2009.

Relocating persons who don't have a clear attestation of minimum one year employment abroad have the possibility to proof a stay abroad for this year alternatively by the following documents:

- ✓ Tax returns of the last two years
- ✓ Purchase/ vending of a residence or lease contract
- ✓ Credit card settlements showing permanent transactions within the last year
- ✓ Every other documents proving clearly a stay abroad plus an affirmation in lieu of oath about the length of his stay abroad

Personal effects for students / pupils :

- Regarding customs clearance of goods belonging to students or pupils we can give the following information:
- In this case the customs office implies that these persons didn't unsubscribe themselves at their local authority before leaving Germany (this experience has been made very often in the past). It has to be presented a de-registration from the local authority from that moment the person and their goods left Germany together with an actual new registration from the moment of return to Germany, a certificate of Immatriculation of the University / Certificate of school authority overseas.
- Without a De-registration the customs office won't allow clearance as used personal effects. The stay abroad has to be confirmed for minimum one year.

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Importing of Used Personal Effects into Germany (continuation)	<p>In case client is a Foreign Citizen / non European Union citizen :</p> <ul style="list-style-type: none"> ➤ We need same documents as mentioned above, but no attestation showing one year abroad, therefore we need attestation of employer showing that client will work now in Germany.
Importing Vehicles and Boats	<ul style="list-style-type: none"> ▪ Importing a Vehicle (customs clearance is only possible in Bremen / Bremerhaven) : ▪ As proof for using the vehicle abroad the customs office basically accepts only a registration showing that the vehicle has been registered in the name of client overseas minimum 6 months prior ending of employment respectively registration of client in Germany. ▪ Additionally a copy of title is helpful. In case no issue date is shown on the registration, the client has to present a copy of his insurance certificate stating the length of insurance of the vehicle. ▪ In case client has cogent reasons why no registration can be presented, the client has to give a personal statement and alternatively present his title, his insurance documents and the bill of sale. In exceptional cases the vehicle can be customs cleared with these documents as well, but no guarantee can be given for this. ▪ Vehicles which haven't been registered during the whole period of stay until the last day of the employment abroad cannot be imported duty and tax free. An example: client had registered and insured his vehicle until May, but moves to Germany just in August – in this case client has to pay duties and taxes. <p>Importing a Boat : Following documents are mandatory :</p> <ul style="list-style-type: none"> ✓ Title of boat with hull – id ✓ Registration for motorboats ✓ Certificate of Conformity of Manufacturer (confirmation that the boat is fulfilling the security standards of the European Union) This is absolutely mandatory for every type of boat. If this confirmation is missing it will be connected with high extra charges as a customs examination is necessary and this confirmation must be issued afterwards.
Alcoholic Beverages	<p>Alcoholic Beverages can be imported, but are subject to duties and taxes (valid for partly consumed bottles as well!)</p> <p>For Customs entry we need following information:</p> <ul style="list-style-type: none"> ✓ Kind of alcohol ✓ Quantity of bottles and information about liter of each bottle ✓ Alcoholic percentage of each bottle ✓ Value of each bottle <p>Blank form is obtainable at our office and can be faxed / mailed upon request.</p>
Food	<ul style="list-style-type: none"> ➤ Clients are allowed to import food duty and tax free, but only in appropriate quantity and only "non perishable goods" like durum noodles (not egg-noodles!), rice and canned goods (only fruit and vegetables - no meat!) We would need separate list of these items.
Living Plants	<ul style="list-style-type: none"> ➤ We need an original "Phytosanitary - certificate" for each living plant which shall be imported to Germany. These plants have to be free of soil and sprouts. ➤ Shipments with plants will be inspected by German customs authorities / Phytosanitary Department. This will cause a high bureaucracy extra work and extra charges.
Weapons	<ul style="list-style-type: none"> ➤ Can be imported, but are subject to customs examination and high bureaucracy transactions and extraordinary charges. Please contact us under all circumstances prior to shipping. ➤ We need to know the exact "name" of the weapon and the certificate of ownership ➤ For each weapon in original. Furthermore a special permit of German public order office (in German "Ordnungsamt") is necessary. ➤ Client won't have to pay duties and taxes for a weapon if it's not newly bought abroad. It's strictly forbidden to import ammunition.
Drugs	Strictly forbidden.
Tobaccos	Tobaccos belong to "high-taxable" items and customer would have to pay duties and taxes on this.

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Perfumes and Fragrances	Belong to "high-taxable" items and customer would have to pay duties and taxes.
Medicines	➤ It's strictly forbidden to co-load into shipment. Medicine must be carried by customer personally
Returning Goods into Germany	<p>Clients have the possibility to import returning goods into Germany in case they have been shipped out of Germany less than one year ago. In this case client needs to handover a copy of export bill of lading and packing list from that time in Germany, a personal explanation of client / letter of employer about the circumstances which makes return of goods necessary and a current bill of lading and packing list from import to Germany.</p> <p>Very important: The quantity of goods that should be returned must be the same than originally have been exported from Germany.</p> <ul style="list-style-type: none"> ▪ New bought items are subject to duties and taxes.
Inheritance Goods	<p>Are usually duty and tax free.</p> <p>Following documents are needed:</p> <ul style="list-style-type: none"> ✓ Certificate of death, last will and certificate of inheritance, in which the client is clearly mentioned as the beneficiary. These documents have to be in German language. ✓ Packing list, copy of bill of lading or copy of Airway bill. <p>Please contact us in any case prior shipping in overseas for checking all documents by German customs office.</p>
Diplomatic Cargo	<ul style="list-style-type: none"> ➤ Is not subject to special restrictions. Duty and tax free entry is possible against Diplomatic Entry Form 0349 which will be provided by diplomatic missions in Germany. Customs form is needed in original. – No fax copy - ➤ Us military cargo under NATO / SOFA status with customs form AE 550 – 175 a : ➤ Duty and tax free entry is only possible at final customs office interior Germany connected with personal attendant of client. A clearance in Bremerhaven is not possible.
General Important Information	<ul style="list-style-type: none"> ➤ In Bremen and Bremerhaven customs clearance is possible prior pick up of container at terminal. (We say this is an "in advance clearance"..) ➤ A customs clearance in Hamburg is only possible during pick up of container at the port. An "in advance clearance" as in Bremen / Bremerhaven is not possible. This means that the customs officer receives the documents first time by truck driver one day prior unloading date at clients residence. If there Occure some problems or queries there is a high risk that unloading the next day might fail. ➤ If there are vehicles (automobile / motorcycle / boats etc.) in the container please contact us in time. a customs clearance in Hamburg for these vehicles is only possible connected with enormous bureaucracy extra work, long waiting times and high extra charges. ➤ To avoid this risk / problems we strongly recommend to ship used HHG's to Bremen / Bremerhaven only and not to Hamburg, especially with vehicles! ➤ Another important note: it's not possible to present the demanded documents later than the moment of customs clearance of the goods. In extraordinary cases a deposit about the expecting amount of import duties and taxes can be applied. This is a very time consuming process. The money has to be collected from client in advance and he has to be told that he gets the amount refunded after the missing documents will be presented. ➤ further it isn't possible any more to obtain special approvals from the regional tax office (doesn't exist anymore!) or the federal tax office for removal goods arriving later than 12 months in Germany after the returning person got in. so all goods arriving later than 12 months are liable to duties and taxes in Bremerhaven! ➤ Basically we can say the customs clearance will effect in most cases very smoothly throughout the year, but certain rules and requirements have to be followed exactly. The customs office in Bremerhaven has received order from higher authority to check the enormous amounts of removal goods a bit more accurately as the customs authority is aware that it would be quite simple to declare miscellaneous goods as personal effects and import them without duties and taxes... ➤ We can only recommend to you to inform your clients in time prior relocation, so that eventually missing documents can already be organized abroad. ➤ The customs form 0350 which is needed for the customs clearance process will be issued by us.
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