

# Import Customs guide GERMANY



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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p><b>Removal goods</b></p>	<ul style="list-style-type: none"> <li>▪ Customs registration form 0350.</li> <li>▪ Notice of foreign authority about change of residency showing how long the person lived outside EU (Notice of Departure = ABMELDEBESCHEINIGUNG) or</li> <li>▪ A letter from a third party (employer, German Embassy) confirming that the shipper has lived or planned to live more than 12 months in a foreign country.</li> <li>▪ Copy of the shippers' passport.</li> <li>▪ Confirmation of Registration of the shipper at his new residence in Germany (ANMELDBESTAETIGUNG), if available.</li> <li>▪ Renting contract of a domicile, if appropriate.</li> <li>▪ Contract of employment, if appropriate.</li> <li>▪ Goods inventory list.</li> <li>▪ A letter signed by shipper that following goods are not part of the shipment is useful: firearms – alcohol – tobacco – cigarettes – tea – coffee.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty free entry if:                             <ul style="list-style-type: none"> <li>▪ The shipper has lived more than 12 months or planned to live more than 12 months in a country outside the EU.</li> <li>▪ Exemption can be granted, if the shipper proves that he planned to live outside the EU for 12 months or longer.</li> <li>▪ The removal goods are imported within one year of the owner establishing his permanent residence in Germany.</li> <li>▪ The household goods and /or vehicles have been owned and used by the shipper for a minimum of 6 months prior to shipping date (vessel departure) to Germany.</li> <li>▪ The removal goods shall be re-used in Germany for the identical purposes.</li> <li>▪ The goods must stay in possession of the importers for 12 months after importation.</li> </ul> </li> <li>▪ Duty free import for HHG with final destination in Germany can only be granted by German Customs Authorities.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Removal goods are:                             <ul style="list-style-type: none"> <li>▪ <b>Household effects</b>, that is: all personal effects, household linen, furnishings and equipment intended for the personal use of the individuals concerned or for meeting their household needs;</li> <li>▪ <b>Private vehicles of any kind</b>, that is: cycles and motor cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes (it must be shown on the basis of a certificate of the authorities of the country concerned that the vehicle and/or aeroplane has been registered in the name of the person transferring his residence);</li> <li>▪ <b>Household provisions</b> in quantities appropriate to normal family requirements, on the basis of normal requirements in the former area of residence;</li> <li>▪ Household pets and saddle animals;</li> <li>▪ <b>Portable instruments and equipment</b> of the applied or liberal arts required by the person concerned for the pursuit of his trade or profession.</li> </ul> </li> <li>▪ Please note that for goods with a single value of more than EUR 5000 the individual value has to be specified.</li> <li>▪ Not classified as Removal Goods are:</li> </ul>

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			<ul style="list-style-type: none"> <li>▪ Alcoholic products,</li> <li>▪ Tobacco and tobacco products,</li> <li>▪ Commercial means of transport,</li> <li>▪ Articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.</li> <li>▪ Transport on German territory for Imports with final destination in Germany can only be charged without VAT, when the transport / removal costs are part of the value of the removal goods declared in Form 0350 (no. 8)</li> </ul>
<p><b>Wedding trousseaux</b></p>	<ul style="list-style-type: none"> <li>▪ Marriage certificate / Proof of marriage.</li> <li>▪ Proof that the person has lived or planned to live more than 12 months outside the EU.</li> <li>▪ Confirmation of Registration of the shipper at his new residence in Germany (ANMELDBESTAETIGUNG), if available.</li> <li>▪ Inventory list.</li> <li>▪ Exemplar 6 and 8 of the Customs Single Administrative Document (EINHEITSPAPIER) for written Customs Declaration.</li> <li>▪ Electronic Customs Declaration by use of EU-Codes C02 and C03.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty free entry if: <ul style="list-style-type: none"> <li>▪ The items are belonging to persons transferring his/her permanent residence from a non-EU country to Germany because of the marriage with an EU Citizen.</li> <li>▪ Residence had been at least the previous 12 consecutive months outside EU.</li> <li>▪ Exemption can be granted, if the shipper proves that he planned to live outside the EU for 12 months or longer.</li> <li>▪ The goods are imported between 2 months before the wedding and 4 months after it.</li> <li>▪ The goods are not leave the possession of the importers for twelve months after importation.</li> <li>▪ If the household goods are imported before the marriage, proof is needed that the marriage will take place within 2 months (the time limit may be extended upon request).</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty free entry for: <ul style="list-style-type: none"> <li>▪ Household good items that the owner already used at his previous domicile,</li> <li>▪ Wedding trousseaux,</li> <li>▪ Gifts (not exceeding EUR 1,000 in value per gift).</li> </ul> </li> <li>▪ No tax and customs free import of: <ul style="list-style-type: none"> <li>▪ Alcohol products</li> <li>▪ Tobacco and tobacco products</li> <li>▪ Motor vehicles</li> <li>▪ Gifts exceeding the value of EUR 1,000.</li> </ul> </li> <li>▪ If the goods are imported before the marriage, a security deposit will be requested.</li> <li>▪ Transport on German territory for Imports with final destination in Germany can only be charged without VAT, when the transport / removal costs are part of the value of the removal goods declared for customs clearance.</li> </ul>

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<p><b>Inheritance</b></p>	<ul style="list-style-type: none"> <li>▪ Certificate of inheritance, testament or other proof of justification.</li> <li>▪ Goods for which it is intended to apply for special relief shall be declared for release for free circulation, by completing either a written or an electronic form. In the case of a written customs declaration, Copies 6 and 8 of the single administrative document (SAD) must be used.</li> </ul>	<ul style="list-style-type: none"> <li>▪ The goods must actually originate from the estate of a deceased person. A transfer of goods by a testator during his lifetime as part of an expected legacy does not result in relief from duty. However, the goods that a legatee or a joint heir purchases from the estate, whether at public auction or from a trader, also count as 'personal property'.</li> <li>▪ Evidence of the legacy must be shown by, e.g. a certificate of inheritance, a will, or where appropriate, by other documents such as auction records or correspondence.</li> <li>▪ Relief shall be granted to the legatee only for personal property entered for free circulation within the set period, that is, not later than two years from the date on which the person concerned became entitled to the property, that is, two years after final settlement of the inheritance. Where particular circumstances so require, however, the period may be extended by the competent customs authorities.</li> <li>▪ The beneficiary may freely dispose of the goods immediately upon their release for free circulation; there is no specific purpose limitation.</li> <li>▪ Goods that are personal property in the terms of law, and as such can be released for free circulation duty free, are exempted from the turnover tax on imports in Germany, but not from any excise duties that may be applicable.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Personal property refers to <ul style="list-style-type: none"> <li>▪ <b>household effects</b>, that is, all personal items, household, bed, and table linen, furnishings, and items of equipment intended for the personal use of the <b>testator</b> or the testator's household;</li> <li>▪ <b>private vehicles of any kind</b>, that is, bicycles and motor bikes, cars (where applicable, with trailer), camping caravans, water sport craft, or private aircraft (on the basis of a certificate from the competent foreign authority showing that the vehicle/vessel and/or aircraft was registered in the name of the deceased in the country concerned);</li> <li>▪ <b>household provisions</b> appropriate to normal family requirements;</li> <li>▪ household pets and saddle animals;</li> <li>▪ <b>portable instruments and devices</b> of the applied or liberal arts insofar as they had been needed by the deceased in the course of his/her work.</li> </ul> </li> <li>▪ Excluded from duty free entry are: <ul style="list-style-type: none"> <li>▪ alcoholic products, that is beer, wines, aperitifs with a wine or alcohol base, brandies, liqueurs, or spirit drinks, etc.;</li> <li>▪ tobacco and tobacco products;</li> <li>▪ commercial vehicles;</li> <li>▪ articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts;</li> <li>▪ stocks of raw materials;</li> <li>▪ stocks of finished and/or semi-finished products;</li> <li>▪ livestock (other than the household pets and saddle animals mentioned above);</li> <li>▪ stocks of agricultural products exceeding the quantities appropriate to normal</li> </ul> </li> </ul>

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			<p>family requirements</p> <ul style="list-style-type: none"> <li>▪ Transport on German territory for Imports with final destination in Germany can only be charged without VAT, when the transport / removal costs are part of the value of the removal goods declared for customs clearance</li> </ul>
<b>Vehicles for private use</b>	<ul style="list-style-type: none"> <li>▪ Copy of ownership document.</li> <li>▪ Copy of the last registration in a foreign country for a minimum of 6 months prior to shipping the vehicle to Germany.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Duty free entry provided the person who is importing it has used the car for at least 6 months before.</li> </ul>	<ul style="list-style-type: none"> <li>▪ After the customs clearance, a technical inspection performed by the vehicle registration office is required. Then a title will be issued.</li> <li>▪ Vehicles from the third countries, which have been declared at German customs for transfer into free circulation, are subject to the German Motor Vehicle Tax (KRAFTFAHRZEUGSTEUER). An exemption for travel to the place of registration in Germany is not provided. If applicable, the driver has to submit a tax declaration to the German border customs, the tax is payable immediately on the spot.</li> </ul>
<b>Commercial vehicles, commercial goods and non-portable equipment for craftsmen or self-employed persons</b>		<ul style="list-style-type: none"> <li>▪ Subject to payment of duties.</li> </ul>	
<b>Spirits, wine, tobacco</b>		<ul style="list-style-type: none"> <li>▪ Subject to payment of duties.</li> <li>▪ Customs free Import of alcohol is allowed for diplomats as part of the annual quota agreed by the local Ministry of Foreign Affairs and the respective embassies in the country. <ul style="list-style-type: none"> <li>▪ A special declaration signed and stamped by the embassy applicable has to be submitted at <a href="https://www.bundesfinanzministerium.de">https://www.bundesfinanzministerium.de</a></li> </ul> </li> </ul>	

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		<a href="/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Umsatzsteuer-Anwendungserlass/027_a.pdf?__blob=publicationFile&amp;v=4">/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Umsatzsteuer-Anwendungserlass/027_a.pdf?__blob=publicationFile&amp;v=4</a>	
<b>Domestic animals</b>	<ul style="list-style-type: none"> <li>▪ Every pet (dogs, cats, ferrets) that comes from a third country and is imported into the EC must be: <ul style="list-style-type: none"> <li>▪ clearly identifiable by microchip or a readable tattoo (microchip obligatory for pets marked after 3 July 2011),</li> <li>▪ properly vaccinated against rabies,</li> <li>▪ accompanied by a veterinary inspector's certificate in which the microchip or tattoo number is indicated. In addition, vaccination certificates and in some cases blood-test details must be carried.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ If a blood test had been requested, a three-month waiting period must be observed from the date of the blood test until entering the EU.</li> <li>▪ It must also be borne in mind that no more than five animals may be brought in.</li> <li>▪ When importing dogs, the law on the restriction of the introduction or importing of fighting dogs is to be respected. This law bans importation of pit-bull terriers, American Staffordshire terriers, Staffordshire Bullterriers, bull terriers and hybrids resulting from interbreeding or crossbreeding these breeds with other dogs. The ban also applies to other breeds that are considered dangerous according to regional regulations that apply in the German BUNDESLAND where the dog shall be permanently kept. Further information is available from the local ORDNUNGSAMT (town clerk's office).</li> </ul>	<ul style="list-style-type: none"> <li>▪ For more detailed information visit: <a href="https://www.zoll.de/EN/Private-individuals/Travel/Entering-Germany/Restrictions/Animals-and-plants-products-containing-animal-or-vegetable-substance/Protection-against-animal-diseases/Provisions-on-the-import-of-pet-animals/provisions-on-the-import-of-pet-animals.html">https://www.zoll.de/EN/Private-individuals/Travel/Entering-Germany/Restrictions/Animals-and-plants-products-containing-animal-or-vegetable-substance/Protection-against-animal-diseases/Provisions-on-the-import-of-pet-animals/provisions-on-the-import-of-pet-animals.html</a></li> </ul>
<b>Forbidden and restricted Items</b>		<ul style="list-style-type: none"> <li>▪ The importation of the below listed classes of goods restrictions exist in general or for specific goods/articles <ul style="list-style-type: none"> <li>▪ Medicinal products and narcotics</li> <li>▪ Cash</li> <li>▪ Firework</li> <li>▪ Instruments for torture</li> <li>▪ Dangerous dogs</li> <li>▪ Publications or media likely to harm minors and unconstitutional publications</li> <li>▪ Cultural assets</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ For detailed information: visit: <a href="https://www.zoll.de/EN/Private-individuals/Travel/Entering-Germany/Restrictions/restrictions_node.html">https://www.zoll.de/EN/Private-individuals/Travel/Entering-Germany/Restrictions/restrictions_node.html</a></li> </ul>

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		<ul style="list-style-type: none"> <li>▪ Food and feedstuffs</li> <li>▪ Counterfeiting and piracy</li> <li>▪ Rough diamonds</li> <li>▪ Textiles</li> <li>▪ Animals and plants, products containing animal or vegetable substances</li> <li>▪ Weapons and ammunition</li> </ul>	
Wood		<ul style="list-style-type: none"> <li>▪ EU applies the ISPM 15 standard related to the treatment of solid wood packaging and dunnage (wood used to wedge or support non-wood cargo). All arriving solid wood packaging must carry the ISPM15 mark indicating that all the timber has received appropriate treatment. The approved measures are heat treatment and fumigation.</li> <li>▪ Failure to include the ISPM15 mark will result in either the timber being ordered for examination or mandatory treatment.</li> <li>▪ Excepted from ISPM15 mark: raw wood of 6mm thickness or less, processed wood producer by glue, heat and pressure.</li> </ul>	