## Customs Guide · Export

# GERMANY

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026

## Removal Goods-HHG/PE – exports to Non-EU Countries

### Customs Prescriptions

- All goods to be exported to a non-EU Country must be cleared through customs.
- An Export Declaration has to be submitted to the applicable Germany Customs Office in advance. If appropriate an Exit Summary Declaration will be submitted with the Export Declaration. The German electronic Customs System ATLAS is to be used.
- The cross-border movement of goods and services is in principle free. For certain goods, countries or persons, however, restrictions are foreseen for various reasons. Special regulations may also apply to capital and payment transactions.
- There are no custom tariffs for removals of household goods and personal effects.

### Remarks

- Transport on German territory for the export of goods is charged in Germany without VAT according to § 4 No. 3 a) aa) UStG on the invoice for the final customer.
- The export in a third country is to be proved with documents.
- If the transport on German territory for the export of goods is subcontracted to another transport company, the subcontractor is obliged to charge VAT according to § 3 a) Abs.2. Reverse Charge is applicable if the subcontractor is not located in Germany.


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