

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.

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Removal goods

Documents Required

- Customs registration form 0350.
- Notice of foreign authority about change of residency showing how long the person lived outside EU (Notice of Departure = ABMELDEBESCHEINIGUNG) or
- If appropriate, a letter from a third party (employer, German Embassy) confirming that the shipper planned to live more than 12 months in a foreign country.
- Copy of the shippers' passport.
- Confirmation of Registration of the shipper at his new residence in Germany (ANMELDBESTAETIGUNG), if available.
- Renting contract of a domicile, if appropriate.
- Contract of employment, if appropriate.
- Goods inventory list.
- A letter signed by shipper that following goods are not part of the shipment is useful: firearms – alcohol – tobacco – cigarettes – tea – coffee.

Customs Prescriptions

- Duty free entry if:
- The shipper has lived more than 12 months in a country outside the EU.
- Exemption can be granted, if the shipper proves that he planned to live outside the EU for 12 months or longer.
- The removal goods are imported within 12 months after the owner has established his permanent residence in Germany.
- 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. Proof by invoices, sales contract etc., if necessary.
- The removal goods shall be re-used in Germany for identical purposes.
- The goods must stay in possession of the importers for 12 months after importation.
- Duty free import for HHG with final destination in Germany can only be granted by German Customs Authorities.

Remarks

- Removal goods are:
- Household effects, 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.
- Private vehicles of any kind, 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);
- Household provisions in quantities appropriate to normal family requirements, on the basis

of normal requirements in the former area of residence.

- Domestic animals / pets and horses etc.
- Portable instruments and equipment for manual or freelance work, if the person moving needs them to practice their profession.
- Please note that for goods with a single value of more than EUR 5000 the individual value has to be specified.
- Not classified as Removal Goods are:
 - Alcohol products
 - Tobacco and tobacco products
 - Commercial transport vehicles
 - Items used commercially, except portable instruments and equipment for craft or freelance activities
- 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)

Wedding trousseaux

Documents Required

- Marriage certificate / Proof of marriage.
- Proof that the person has lived or planned to live more than 12 months outside the EU.
- Confirmation of Registration of the shipper at his/her new residence in Germany (ANMELDBESTAETIGUNG), if available.
- Inventory list.
- Goods for which it is intended to apply for 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.
- Electronic Customs Declaration by use of EU-Codes C02 and C03.

Customs Prescriptions

- Duty free entry if:
 - 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.
 - Residence had been at least the previous 12 consecutive months outside EU.
 - Exemption can be granted, if the shipper proves that he planned to live outside the EU for 12 months or longer.
 - The goods are imported between 2 months before the wedding and 4 months after it.
 - The goods may not be transferred to another person for twelve months. This means, in particular, that they may not be lent, pledged, rented, sold or given away.

Remarks

- Duty free entry for:
 - Household good items that the owner already used at his previous domicile,
 - Wedding trousseaux,
 - Gifts (not exceeding EUR 1,000 in value per gift).
- No tax and customs free import of:
 - Alcohol products
 - Tobacco and tobacco products
 - Motor vehicles
 - Gifts exceeding the value of EUR 1,000.
- If the goods are imported before the marriage, a security deposit will be requested.
- 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.

Inheritance

Documents Required

- Certificate of inheritance, testament or other proof of justification.
- 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.
- Electronic Customs Declaration by use of EU-Code C04.

Customs Prescriptions

- 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 purchase from the estate, whether at public auction or from a trader, also count as 'personal property'.
- 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.
- 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.
- The beneficiary may freely dispose of the goods immediately upon their release for free circulation; there is no specific purpose limitation.
- Goods that are considered inherited goods within the meaning of the law and as such are released for free circulation under customs exemption, are exempt from import VAT in Germany, but not from any excise duties that may be incurred.

Remarks

- Personal property refers to:
- household effects, that is, all personal items, household, bed and table linen, furnishings, and items of equipment
- intended for the personal use of the testator or the testator's household;
- private vehicles of any kind, 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);
- household provisions appropriate to normal family requirements;
- household pets and horses etc.;
- portable instruments and equipment for manual or freelance work, provided the deceased needed them to carry out their profession.
- Excluded from duty free entry are:
- alcohol products, that is beer, wines, aperitifs with a wine or alcohol base, brandies, liqueurs, or spirit drinks, etc.;
- tobacco and tobacco products;
- commercial vehicles;
- items used commercially, except portable instruments and equipment for craft or freelance activities;
- stocks of raw materials;
- stocks of finished and/or semi-finished products;
- livestock (other than the household pets and saddle animals mentioned above);

- stocks of agricultural products exceeding the quantities appropriate to normal family requirements
- 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.

Vehicles for private use

Documents Required

- Copy of ownership document.
- Copy of the last registration in a foreign country for a minimum of 6 months prior to shipping the vehicle to Germany.

Customs Prescriptions

- Duty free entry provided the person who is importing it has used the car for at least 6 months before.

Remarks

- After the customs clearance, a technical inspection performed by the vehicle registration office is required. Then a title will be issued.
- 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.

Commercial vehicles, commercial goods and non-portable equipment for craftsmen or self-employed persons

Customs Prescriptions

- Subject to payment of duties.

Spirits, wine, tobacco

Documents Required

- A special declaration signed and stamped by the embassy applicable has to be provided according to Paragraph 17, Nr. 3 ZollV.

Customs Prescriptions

- Subject to payment of duties.
- 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.

Domestic animals

Documents Required

- Every pet (dogs, cats, ferrets) that comes from a third country and is imported into the EC must be:
- clearly identifiable by microchip or a readable tattoo (microchip obligatory for pets marked after 3 July 2011),
- properly vaccinated against rabies,
- 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.

Customs Prescriptions

- Pets entering from a non-EU state where there is rabies or where the infection status is unknown, such as Turkey, Egypt, Morocco, Tunisia, Thailand, or India:
- A blood test (rabies antibody test) must have been conducted before entry.
- The test must have been conducted, in the relevant country, not earlier than 30 days after vaccination and not later than 3 months prior to entry into the EU.
- The documents of each pet animal (dog, cat, or ferret) entering from a non-EU state must always be inspected - Its identity must be verified by the competent authorities.
- No more than five animals may be brought in.
- 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.
- For further information see: [https://www.zoll.de/EN/Privateindividuals/Travel/EnteringGermany/Restrictions/Dangerousdogs/provisions imposed by individual federal states.html](https://www.zoll.de/EN/Privateindividuals/Travel/EnteringGermany/Restrictions/Dangerousdogs/provisions%20imposed%20by%20individual%20federal%20states.html).
- Contact the applicable local ORDNUNGSAMT (town clerk's office) in advance.

Remarks

- For more detailed information visit: <https://www.zoll.de/EN/Privateindividuals/Travel/EnteringGermany/Restrictions/Animals-and-plantsproducts-containing-animal-or-vegetablesubstance/Protection-against-animal-diseases/Provisions-on-the-import-of-petanimals/provisions-on-the-import-of-petanimals.html>

Forbidden/restricted Items

Customs Prescriptions

- The importation of the below listed classes of goods restrictions exist in general or for specific goods/articles
- Medicinal products and narcotics
- Cash
- Firework
- Instruments for torture
- Dangerous dogs
- Publications or media likely to harm minors and unconstitutional publications
- Cultural assets
- Food and feedstuffs
- Counterfeiting and piracy
- Rough diamonds
- Textiles
- Animals and plants, products containing animal or vegetable substances
- Weapons and ammunition

Remarks

- For detailed information: visit: <https://www.zoll.de/EN/Privateindividuals/Travel/>

Wood

Customs Prescriptions

- 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.
- Failure to include the ISPM15 mark will result in either the timber being ordered for examination or mandatory treatment.
- Excepted from ISPM15 mark: raw wood of 6mm thickness or less, processed wood producer by glue, heat and pressure.