



Export Customs Guide **GERMANY**

Information from FIDI Germany

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
Removal Goods-HHG/PE – exports to Non-EU Countries		<ul style="list-style-type: none">▪ All goods to be exported to a non-EU Country must be cleared through customs.▪ 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.	<ul style="list-style-type: none">▪ 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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