

Checklist on temporary use of goods without an ATA Carnet

1) Starting point

→ The goods are being transported from Germany for temporary use in a non-EU state.

→ An ATA Carnet is not being used for transport because

- the country of destination has not ratified the ATA Carnet System, so it is not possible to use an ATA Carnet
- of other reasons.

2) The necessary customs formalities

→ *Prior to transport*

Pro forma invoice; please arrange proof of identity of the temporarily imported goods with the local inland customs office (information sheet INF3 on regulations on goods for return).

→ *Export from Germany or at the external EU border*

Please present the pro forma invoice and the proof of identity to the customs office.

→ *Temporary import into the country of destination*

Please register the goods for temporary import (according to the national regulations); pay a deposit (this is usually equivalent to the import turnover tax and the customs fees); and present the pro-forma invoice; please note that there may be processing charges.

→ *Re-export from the country of destination*

Please present the goods and the import customs document; you may then apply for reimbursement of the deposit; please note that there may be additional processing charges.

→ *Re-import to Germany or at the external EU border*

Please present proof of identity at the customs office; import notification

→ *Transit*

Customs formalities according to the national regulations

3) Tips

→ Please ask the local project partner for help on obtaining information on importing goods into the country of destination.

→ In order to avoid difficulties with the re-import of the goods to Germany, please discuss the matter in advance with the German customs authorities (local inland customs office, customs' information and knowledge management service, www.zoll.de).