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).