

Important Customs Information

Great care was taken in assembling the following information which is based on current laws and regulations. However, fairnamic GmbH cannot warrant that the following information is legally valid.

In case of doubt, please use the information services provided by the German customs authorities **before** you ship any goods which you will use at the show (you can access information by phone Mon. - Fri. between 8 A.M. and 5 P.M.)

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Hints from fairnamic GmbH:

1. Always use a freight forwarder to ship large exhibit items and booth construction materials. The freight forwarder can take care of customs formalities on your behalf.
2. Do not bring any goods, samples, etc. in your hand baggage. We recommend that you send these items via a forwarding agent or parcel service.
3. If you do bring goods, samples, etc. in your hand baggage, we recommend bringing a proforma invoice for all of the items and that you present the invoice at the airport when you arrive. **Be sure to go through the Red customs area.**

Information from the German customs authorities

All goods that are brought in from a third country (i.e. not an EU member state) for use or display at a fair or exhibition must be declared to the customs authorities upon entry into the EU. This means that upon arrival at the airport, you must proceed through the red customs area, and you must stop at country borders to declare the goods and present a commercial or proforma invoice.

You declare the goods by **submitting a customs declaration**. Alternatively, you can apply for a T1 clearance and pay a security in the amount of the customs duties (it is best to use a freight forwarder). Under customs surveillance, the goods can be taken to the local customs office and declared there using the appropriate procedure.

Different customs clearance procedures:

1) Temporary use:

The temporary customs procedure applies when goods are only imported temporarily into the EU for **temporary use** in the customs territory and the goods are re-exported **unchanged**. The use of the goods is subject to surveillance by the customs authorities. Customs duties are not levied for these items. However, a security must be paid in lieu of the suspended import duties for the goods. The extent of the exemption depends on the type of goods as well as on the type and duration of use. Using this procedure, the goods can be declared as follows:

- a) **ATA Carnet:** issued in the country from which the goods are shipped/exported; the security is payable in that country
- b) **Procedure 5300:** submission of a written customs declaration and payment of the security in the EU (customs clearance by a forwarding agent is recommended)

2) Free circulation:

An oral declaration may be made for goods in the personal baggage with a value up to €1,000 if an invoice is presented at a customs office upon entry into the EU. If the value of the goods exceeds this amount, a written declaration must be submitted to a customs office upon entry into the EU (the use of a forwarding agent is recommended).

The following goods may be imported without payment of customs duties as long as there is a reasonable relationship between the value of the goods and the type of fair. IMPORTANT: the goods still have to be declared upon entry into the EU:

- small samples or specimens
- goods that are imported exclusively for display purposes or to demonstrate machinery or apparatus, which is manufactured outside the EU, at exhibitions or similar events
- various low-value materials such as paint, carpets, etc. which are used to construct or furnish booths at exhibitions or similar events and which are consumed during the course of this activity
- printed promotional material, catalogues, brochures, price lists, advertising posters, illustrated calendars and other calendars, unframed photographs and other items that are made available free of charge for goods that are manufactured outside of the customs territory and which are put on display at exhibitions or similar events

The exemption applies only to **samples and specimens...**

- which are imported as samples or specimens free of charge from third countries
- which during the event will be distributed at no charge exclusively for use or consumption by visitors
- which are recognizably low-value samples or specimens intended for promotional purposes

- which are not suitable for sale and may be offered in combination with other low-value items in a lesser quantity than the smallest quantity of the same item which is available for sale at retail outlets

Furthermore, this exemption applies to food items or beverages (no alcoholic products, tobacco or tobacco products) which are offered for immediate consumption.

The exemption for printed advertising material and promotional items is restricted exclusively to items that are intended for distribution free of charge to visitors during the event.

The exemptions only apply to goods that are consumed or destroyed and if the total value and quantity of the goods is appropriate for the event, the number of visitors and the exhibitor's involvement in the event.

Import duties must be paid for goods that are intended for sale at the event. The amount due is calculated on the basis of the customs tariff (for more information, go to http://ec.europa.eu/taxation_customs/dds/tarhome_de.htm) and the tax rate in the EU member state (for example 19% or 7% for books and food in Germany). If the goods will not be declared using the appropriate procedure until they have reached their EU destination, a T1 transit document must be initiated at the border (preferably by a forwarding agent). The goods are then cleared at the local customs office using the appropriate procedure.