

GUIDELINE FOR INTERNATIONAL BUSINESS

Information and tips at a glance



Die IHKs
in Mecklenburg-Vorpommern



LEGAL NOTICE

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I INTRODUCTION

This brochure compiled by the three Chambers of Industry and Commerce in Mecklenburg-Western Pomerania is intended to assist you in getting started in the export and import business. It is aimed both at start-ups and already existing companies, who would like to undertake the first steps in international trade.

The legal basis of foreign trade is set forth in the Customs Code of the Union (Union Customs Code / UCC) and the corresponding implementing provisions, the Federal Foreign Trade Law (AWG) and the Federal Foreign Trade Ordinance (AWV).

It is often the case that small and medium-sized enterprises, in particular, shy away from the risk involved in international trade rather than perceive the major opportunities available in import and export. German products enjoy a high reputation and standing abroad. „Made in Germany“ remains in demand. A company often lacks the courage to tread these new paths, even though its own products are readily exportable. In this regard, there exist a large number of information and contact partners to support them in their introduction to foreign trading.

This brochure is intended to help you get started as well as provide initial answers to key questions on this subject. This booklet not only contains information of a general nature but also essential legal provisions for import and export businesses, information on delivery and payment conditions, practical tips, information sources and explanations relating

to the formalities to be complied with in foreign trade transactions. Nonetheless, this is an extremely complex subject. Depending on, say, the type of goods, purpose of use or country of origin or destination, there are – as appropriate – special requirements to be observed. As it is not possible to list these within the framework of this brochure, they should therefore be discussed in a personal conversation.

The staff at the Chambers of Industry and Commerce are also gladly at your disposal to personally answer your questions and for advisory discussions.

Thanks to political agreements and international trade conventions, international markets are becoming more easily accessible. This therefore makes business locations abroad more calculable and more interesting – including for small and medium-sized enterprises (SMEs). SMEs active abroad are often able to benefit both from growing employee figures and higher turnovers. Furthermore, regional markets are becoming increasingly less suitable for providing sufficient turnover for SMEs, this fact forcing them into addressing the opening up of markets abroad.

For SMEs in particular, this represents a major challenge, since they frequently do not possess the personnel or financial resources required for such a step. In this regard, the Chambers of Industry and Commerce can provide valuable services for its member companies.

CIC PERFORMANCE AND ADVISORY SERVICES IN THE FIELD OF FOREIGN TRADING

- ▶ Issuing of certificates of origin and certification of foreign-trade documents
- ▶ Advice on foreign-trade and customs legislation
- ▶ Advice on import and export regulations
- ▶ Advice on country-specific documents
- ▶ Market entry advice and support with initiation of cooperations
- ▶ Trade-fair advice and support with participation in the trade fair as well as funding consulting

II GENERAL INFORMATION ON TRADING ABROAD

TRADING WITH THE MEMBER COUNTRIES OF THE EUROPEAN UNION AND COUNTRIES NOT IN THE EU (THIRD COUNTRIES) IS FREE AS A MATTER OF PRINCIPLE!

In particular, the delivery of goods within the European Union has been enormously simplified by the introduction of the European Internal Market. Since 1st January 1993, goods have no longer been subject to customs controls at the internal borders of the EU. There are therefore no more external economic export formalities to observe in the movement of goods within EU member states.

Instead of import and export, the terms arrival and dispatch are now used. Nevertheless, regulations to be complied with include the legal requirements regarding value-added tax for EU movement of goods and the statistical reporting obligations (INTRASTAT).

In addition, the trade with many other countries has been simplified by the agreement of customs concessions (so-called tariff preferences), by preferential agreements concluded by the European Community/Union with third countries.

When trading with third countries, there are a few special factors to observe. Questions particularly arise when trading with countries in "crisis regions" or when trading in sensitive goods, such as weapons and military equipment as well as the so-called dual-use goods.

1 THE EUROPEAN COMMUNITY AND THE EUROPEAN UNION

Following the end of the Second World War, the idea emerged to economically and politically unite the countries of Europe and thus secure a lasting peace. One of the initial key goals was the integration of the economic regions.

To this end, the European Coal and Steel Community was founded in 1951, followed by the European Atomic Energy Community and the European Economic Community (EEC) in 1958.

The most important of these was the EEC, the forerunner of today's European Union (EU). The main goal was the establishment of a common market to promote the economy within the community. The core of this common market consists of the four basic freedoms, which involved the elimination of obstacles to the free movement of persons, goods, services and capital. In many areas, it has been possible to implement this virtually in full.

The first stage towards the common market was a customs union between the member states. Internal tariffs were abolished and a common external tariff introduced.

The Maastricht Treaty that entered into force in 1993 was the basis for the further intensification of the cooperation between the member states in fields such as foreign and security policy, justice and home affairs as well as monetary union in the form of the single currency. From then on, the EEC became the European Community and – emerging from that, due to intergovernmental cooperation – the EU. The European Community did not cease to exist as a result of the EU Treaty. The name EU merely served as a "common roof" of the three communities and the cooperation newly regulated in the EU Treaty in areas such as foreign and security policy as well as justice and home affairs. The 2009 Lisbon Treaty then laid down the replacement of the European Community by the EU, which thus became its legal successor.

The following countries are members of the EU: Austria, Belgium, Britain (until its final exit from the EU), Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Sweden, Spain, Slovakia and Slovenia

The legal basis for the EU Internal Market is formed by the four basic freedoms set forth in the "Treaty on the Functioning of the European Union (TFEU)":

a. Freedom of movement of goods

Cross-border trade within the Union is not subject to any restrictions whatsoever – as a matter of principle. For goods from third countries, this means that – as soon as they have legitimately passed the external borders of the common customs union and the import duties have been levied – they are free to practically circulate within the EU. Goods produced in a member state on the basis of the laws applicable there and offered for sale, must also be approved for sale in all other member states.

b. Freedom of movement of persons

In addition to the general freedom of movement for citizens of the Union, there also exist special characteristics in the form of the freedom of movement of workers and the freedom of establishment, i.e., each union citizen has the right to live and work in another EU country under the same conditions as the nationals of that country. Indeed, not only citizens but also companies are free to choose their place of establishment in the EU – provided that they are established in accordance with the legal provisions of the member country concerned.

c. Freedom of services

As a matter of principle, each Union citizen and each EU company within the EU are entitled to offer and render their services without any state discrimination or disproportionate restrictions – as in their own country. Furthermore, everybody may also receive services in any other EU country. All industrial, commercial, manual and freelance activities are considered to be services. The mutual licencing regulations for certain professions and enterprises, such as lawyers, doctors, insurances and banks, now enable them to provide their services more easily in all member states. Special EU legislation has been passed to achieve important developments and progress in specific service areas. Nevertheless, it has not yet been possible to exhaust the growth potential in the service sector in the EU to the full, since nowhere near all the bureaucratic obstacles have been overcome.

d. Free movement of capital and payments

As a matter of principle, funds and other financial assets can be transferred from one member country and another within the Union without restriction and in any amount. In the final consequence, this is hereby intended to create a single European capital market as part of the Internal Market.

The term "capital movement" includes a wide range of asset transfers, such as investments, securities, current account, credits, sureties and the import and export of financial assets. The free movement of payment denotes a special part of the movement of capital. This comprises all cross-border cash and non-cash forms of payment, which are effected, say, as consideration for the title of goods or for the provision of services.

As part of the freedom of movement of capital and payments, member states are exceptionally allowed to restrict the freedom of movement of payments, say, in the area of tax law or for reasons of public order or public policy.

All four of the aforementioned basic freedoms are primarily addressed to the member states (or their sovereign bodies). These basic freedoms are thus first and foremost intended to control measures of the individual member states. In general terms, each member state undertakes to take all suitable measures required to ensure compliance with the basic freedoms (guarantor status of the member states). Whether EU citizens or EU companies can directly draw on the basic freedoms among themselves, however, is a matter of dispute.

1.1. Overview of the most important economic external relations of the EU

a. The European Free Trade Association (EFTA)

The goal of the ten members of EFTA, founded on 4th January 1960, was the creation of a free-trade area. While some of the members regarded this merely as an intermediate stage towards deeper cooperation – today's EU, its current members Iceland, Liechtenstein, Norway and Switzerland wanted to go no further than the level of economic cooperation. Although tariffs and quantitative restrictions were eliminated within EFTA, a common external tariff for imports from third countries does not exist.

b. The European Economic Area (EEA or EFA)

On 1st January 1994 (for Liechtenstein 1st May 1995), the largest cohesive internal market in the world was created, also including Iceland, Liechtenstein and Norway. Switzerland does not take part. The EEA Agreement extended the basic freedoms of the EU Internal Market to the three aforementioned countries. However, the EEA is not a customs union, nor a tax union, nor an economic union, nor a monetary union nor a political union. Although the tariffs between the EEA member states have been abolished and approx. 80 % of the EU internal market regulations apply, border controls nevertheless exist between the EEA member states.

c. The EU-Turkey Customs Union

Since 1st January 1996, a customs union has existed between the EU and Turkey. The appropriate resolution 1/95 provides – inter alia – for the abolition of tariffs and quantitative restrictions between the EU and Turkey for goods, which have either been entirely manufactured in Turkey or the EU or have been released into free circulation there following their import from a third country. For this purpose, both the external tariff scales of the EU and Turkey and a large number of customs provisions have been aligned. Agricultural products as well as coal and steel products are largely excluded from the scope of the customs union.

d. The World Trade Organisation (WTO)

The World Trade Organisation, founded on 1st January 1995, works towards making world trade as smooth and as liberal as possible. As a consequence, the WTO is primarily concerned with the dismantling of global barriers to trade and the arbitrating of international trade conflicts. There are currently 164 countries organised in the WTO, including all member states of the European Union, the USA, Japan and China, who together generate more than 90 % of the global trade volume.



2 THE THIRD COUNTRIES

Trading with third countries, i.e. countries outside the EU, is also in principle free. There exist, however, a series of provisions and conditions to be complied with by exporting and importing companies. These differ from country to country. Detailed information on the particularities involved when trading with third countries are to be found in Sections V (Import) and VI (Export).

Tariff preferences

The EU has agreed tariff preferences with a series of countries. These are customs concessions, based on one-page or two-page agreements, which are intended to reduce the general tariff rate to an agreed amount. These customs incentives apply to the agreed goods having their origin in the countries, with whom the agreement has been concluded.

Two-page preferential agreements exist, for example, with Egypt, Albania, Bosnia and Herzegovina, Chile, Israel, Jordan, Lebanon, Morocco, Macedonia, Mexico, Norway, South Korea, Switzerland, Serbia, South Africa and Tunisia. This list is not complete. It is subject to regular amendments, and the up-to-date version can be viewed at the Customs Authority's homepage at: www.zoll.de under the heading of Origin of goods and preferences "WuP online".

Furthermore, the European Union also provides many developing countries with unilateral preferences for the import of various goods. These customs concessions provide for exemption from duty for a large number of industrial products and tariff reductions or also exemption from duty for a number of agricultural products. Unilateral preferences means that

customs concessions only apply to the imports from developing countries into the EU – but not to the deliveries of goods in the opposite direction.

Complying with preferential conditions

As the tariff preferences generally only apply to originating products, the origin of the goods has to be proven. In many cases, this ensues by means of the "EUR.1" movement certificate (also known as the proof of preference). The application for a proof of preference to be issued can be made at any customs office where it is possible to check the originating status. In this process, the exporter has to be able to present proof of the origin of the goods (e.g. the suppliers's declarations or his own calculations). To be granted a preference, the goods must either be entirely processed or manufactured in the EU (or the treaty country) or fulfil the specifications laid down in the so-called process lists in accordance with the agreement. This can be, say, value limits of primary materials used without EU origin – to be found at: www.zoll.de, under the heading of Origin of goods and preferences "WuP Online".

Special case of Turkey (refer to EU-Turkey Customs Union)

The conditions of the so-called free-trade area existing between the EU and Turkey exclusively apply to the direct movement of goods between the EU and Turkey. If goods are in free circulation in the EU or Turkey and these are transported directly from an EU member state to Turkey (or vice versa), then an "A.TR" movement certificate can be issued for these goods. Upon presentation of this "A.TR" certificate, the goods are exempt from customs duties (and taxes having equivalent effect) when being imported into the EU or Turkey. The origin of the goods is ignored.

DEFINITIONS, NUMBERS AND IDENTIFICATIONS

VALUE-ADDED TAX IDENTIFICATION NUMBER (VAT ID NO.)

The VAT ID No. is a unique identification for EU companies for tax purposes. It is primarily required for goods and services, which – from the perspective of the supplier – are intended to be delivered exempt from VAT to another EU country and be subject to VAT in the country of destination. The VAT ID No. can be applied for online at the Federal Central Tax Office: <http://bzst.de>. When making the application, the tax ID number of the relevant Tax Office must be specified. The VAT ID No. must be noted on the "recapitulative statement" to the Federal Central Tax Office.

The validity of foreign value-added tax identification numbers should and can also be checked online at the Federal Central Tax Office: <http://evatr.bff-online.de/eVatR>.

With the VAT ID No., it is possible for the supervisory authorities in the country of destination to determine whether the buyer has paid the national VAT.

EORI NUMBER

Each company that declares exports or imports to the customs authorities, requires a so-called EORI number for this purpose. The EORI number (Economic Operators' Registration and Identification Number) is a unique number in the EU issued by the relevant authorities, which serves to identify economic operators and other persons (as appropriate) vis-à-vis the customs authorities.

Persons resident in the European Union must apply for the EORI number in the member state, in which they are resident. It is obligatory for economic operators to specify the EORI number.

The EORI number is issued on request by the General Directorate of Customs, Dresden Duty Station, Master Data Management.

A formal application must be made using the form 0870 (Participant master data EORI number).

The EORI number must be specified in written or electronic customs declarations:

- made by the declarer and his representative
- the recipient on import
- the sender/exporter and subcontractor on dispatch/export

CUSTOMS TARIFF NUMBER


The customs tariff number, often referred to as the statistical commodity code (or simply commodity code), forms the central basis for all customs and foreign trade-relevant processes. This is the numerical identification feature of a product, which forms the basis for levies such as the amount of import duties (i.e. tariffs and taxes, and possibly even additional anti-dumping measures (punitive tariffs)) – in addition to any licence or authorisation requirement – to be imposed when importing.

The customs tariff number, however, is not only important when importing. It is also an important factor in the reviewing of export control-relevant measures – particularly in determining whether the goods concerned are affected by the export list / list of goods. Even in assessment of preferential origin based on the loading and unloading lists, the correct result is dependent on the careful allocation of the customs tariff number.

The basis for the classification of goods is the **Harmonised System (HS)**. It is used by virtually all the countries in the world and contributes to the harmonisation and transparency of import and export processes. The Harmonised System is divided into 21 sections, 97 chapters (whereby Chapter 77 is not used), approx. 1,200 items and over 5,000 sub-items.

Based on the six-digit HS code, the Harmonised System has been extended by another two digits (seventh and eighth position) to include the **Combined Nomenclature (CN)** of the European Union. This therefore forms the basis for the annually published list of goods for the external trade statistics. This is the basis for the allocation of rates of duty, prohibitions and restrictions or even import licence offences when importing. When exporting goods, this eight-digit commodity code is entered in the export declaration.

The customs tariff of the European Union (the so-called TARIC code = Integrated Tariff of the European Communities) is subdivided into ten positions, thereby encoding community measures, such as anti-dumping regulations, tariff suspensions and tariff quotas. In Germany, an additional eleventh position is added for national purposes. Its uses include the encoding of national prohibitions and restrictions as well as VAT rates.

 When classifying goods in the commodity code system, it must be ensured that each set of goods can only be allocated to one customs tariff number. The contractor always bears the responsibility and duty of care for the correct tariff group classification of the goods!

To determine the customs tariff number, the Customs Office and the Federal Statistical Office provide online services available for you.

EZT – Online (customs tariff)

To determine the customs tariff number, the Customs Office provide an online version of the list of goods on its homepage. With the help of explanations, this simplifies the task of the user to find the correct tariff group for the goods. The customs tariff is available at: www.ezt-online.de. Furthermore, information on tariff rates, licencing requirements, prohibitions and restrictions is also available.

List of goods for the external trade statistics

The list of goods for the external trade statistics is available for you to view online on the Federal Statistical Office website at: www.destatis.de.

CE IDENTIFICATION

You should be familiar with the CE identification when trading with EU states. This identification confirms that the nature of the product corresponds to the requirements of the EU directives embodied in national law. The CE identification is not a statement of product quality for the consumer but rather a label for the authorities, indicating that the product corresponds to the technical safety protection level in the EU and may be sold on the EU market. It is mostly the case that several directives specifying the safety requirements apply to a product. The CE mark signifies that the product fulfils all requirements (i.e. all applicable directives). The CE mark is not issued by authorities, etc. but placed on the product by the company on its own authority. The statement on it, however, must correspond to the truth and is (as appropriate) checked by the customs on importing the goods.

MASTER REFERENCE NUMBER (MRN)

The Master Reference Number (MRN – formerly Movement Reference Number) is a registration number in the electronic transit procedure (NCTS – New Computerised Transit System) or the electronic export procedure (AES – Automated Export System). The customs authorities use the MRN to access the corresponding customs documents or procedures.

BIN – PARTICIPANT IDENTIFICATION NUMBER

In electronic communication with the customs authorities, the Participant Identification Number (BIN) is required both for the definitive identification of the person/company communicating with the customs and for checking the access

authorisation.

The BIN can be applied for – using Form 0872 – online at: www.formulare-bfinv.de/printout/0872.pdf.

IDENTIFICATION NUMBER

If the Federal Statistical Office has approved an application for the authorisation of a simplified Intrastat declaration procedure in electronic form, a 16-digit identification number is issued to the party responsible for providing the information (applicant). This number is composed of the federal state of the relevant tax office, the tax number and the distinguishing 3-digit serial identification number. It is to be used in accordance with the specifications of the Federal Statistical Office.


TAX NUMBER

The tax number is entered in field 1 of the N form in the declaration for the intra-Community trade statistics in the case of dispatch and receipt. It serves to identify the party responsible for providing the information.

Caution: do not enter the sales tax (VAT) identification number, for this purpose.

As a company-specific number, the tax number is used in the comparison of the declared goods for the intra-Community trade statistics with the entries made in the VAT return.

The tax number is issued by the relevant tax office. The number of digits in a tax number differs according to the federal state – generally, however, it consists of ten or eleven digits. In case of doubt, you should contact the Federal Statistical Office.

 The tax number is also important for another reason: it must be specified when applying to the Federal Central Tax Office for the value-added tax identification number.

EXCISE REGISTRATION NUMBER

Every company dealing with, receiving or dispatching excise goods requires an excise registration number. It is issued by the relevant main customs office and in Germany consists of 13 digits.

IV

PREPARING THE FOREIGN BUSINESS

1 REQUIREMENTS FOR CARRYING OUT AN IMPORT AND EXPORT BUSINESS

Insofar as you are intending to operate import and export businesses on a commercial basis, you have to register this commercial enterprise. This is done at the Regulatory Agency (Ordnungsamt) or Trade Licencing Office (Gewerbeamt) at the district or city with district status, in whose area of jurisdiction you intend to exercise this activity. In principle, the registering of your commercial activity is sufficient – statutory permission is not required. It is only in the case of the import or export of specific goods that approvals are necessary.

If you intend to found a capital company, say, a limited liability company (GmbH), or if your company has achieved a certain size, then it must be registered in the Commercial Register at the District Court.

A further requirement is the Germany nationality, or the nationality of a member state of the EEA (European Economic Area). Nationals of countries not belonging to the EEA must ensure that they possess a residence permit that expressly allows the exercising of a self-employed commercial activity.

2 INTRA-COMPANY COOPERATION

The processing of orders is fundamentally a task encompassing all the departments of the company. Special requirements exist for international businesses – not only on the export department but also on the manufacturing and purchasing departments. In many cases, foreign norms and standards, the originating status and export authorisation requirement are a key factor when exporting the goods.

- Export department
- Purchasing department
- Manufacturing
- Dispatch department

3 COUNTRY-SPECIFIC INFORMATION AND CONTACTS VIA NETWORKING

Working in foreign markets is governed by special regulations. This is not merely a matter of a different language or a different legal system. It is also important to respect the mentality of the foreign business partners. Business is practiced differently in every country.

Moreover, the efficiency and cost coverage of your planned business depends to a considerable extent on the import requirements of the country of destination. We therefore recommend that information be gathered on the countries



envisaged and contacts to competent advisors established as early as possible. The first contact point can be the foreign trade department of your Chamber of Industry and Commerce. The German Chambers of Industry and Commerce maintain a worldwide network of Chambers of Commerce Abroad (AHKs) and German Business Delegation offices. You should take advantage of their well-founded knowledge of the markets and their local presence on the ground.

Country-specific economic information is also available from the Germany Trade and Invest GmbH (GTAI). Information on sectors, economic data and economic trends, (customs-related) legal as well as other information can be accessed online at: www.gtai.de.

An important factor for success in foreign business activities is the contact with the country in question. Directly addressing potential partners is often the best way of making contacts. There is a wealth of possibilities available for finding suitable business partner:

Trade fairs

You can get to know potential business partners at major international trade fairs – both in Germany and abroad. You will also find information on exhibiting companies in the trade-fair exhibitor catalogues. Information on relevant trade fairs is available at your CIC as well as from the Association of the German Trade Fair Industry (AUMA) at: www.auma.de

Finding partners with Chambers of Commerce Abroad (AHKs)

You can make use of the German Chambers of Commerce Abroad to find business partners individually tailored to your wishes. Upon request, the AHKs will also prepare market studies for you, arrange discussions with potential partners, arrange for interpreters and provide legal advice

and assistance in the drawing up of contracts. Your CIC will provide you with contacts and other information. It should be pointed out the services provided by the AHKs – unlike those of the CICs – are partly fee-based. www.ahk.de

Finding partners with the Enterprise Europe Network (EEN)

The Enterprise Europe Network supports small and medium-sized enterprises (SMEs) free of charge by finding suitable cooperation partners for technological, business or project-related cooperation and will help you develop sustainable contacts abroad and benefit from innovations from Europe. With representatives in over 50 countries, this is the biggest European network of information and advice centres for SMEs. www.enterprise-europe-mv.de

Cooperation with companies and participation in trips for entrepreneurs

Other possibilities are offered by import or export cooperations, such as shared offices and company pools. Import and export companies or real-estate brokers and other trading intermediaries also represent conceivable variants of cooperation. Meetings with possible cooperation partners are also organised on trips for entrepreneurs. Such trips are organised by the German Government and individual federal state governments, Chambers of Industry and Commerce, business promotion agencies or private consultancy companies.

The Foreign Trade Portal iXPOS

The Foreign Trade Portal iXPOS of the Federal Ministry for Economic Affairs and Energy contains concise information and services to promote export and foreign trade, including the possibility of placing business requests and researching. www.ixpos.de

Cooperation forums

There also exist both industry-specific and regionally limited cooperation forums offering targeted finding of cooperation partners.



IMPORT / ENTRY / RECEIPT

4 CHECKLIST: ENTRY INTO FOREIGN TRADE

In order to become aware of the complexity of foreign trade as well as the requirements thereby associated while analysing your own possibilities, it is recommended that you individually go through the following checklist.

✓ What is my specific goal? What do I want to achieve by entering into foreign trade?

- Capacity utilisation
- Risk distribution among several markets
- Rationalisation and cost reduction through higher production levels
- Expansion of sales volume
- Cooperation with foreign partners

✓ Is my company capable of foreign commerce?

- Range of products
- Production and personnel capacities
- Financial resources
- Language and country-specific cultural knowledge
- Knowledge of customs and foreign trade law

✓ Is my product suitable for foreign markets?

- Analysis of the target market (current and perspective situation)
- International competitors
- Requirement (current and perspective)
- Price

✓ Which markets are identifiable?

- Political, economic, legal and cultural framework conditions of the target countries
- Existing networks
- Competitive situation

✓ What regulations regarding export controls have to be complied with?

- National export list
- EC Dual-use regulation
- Embargo regulations
- possible US (re-)export control regulations

✓ Is my financial framework sufficient?

- Outlay and risk
- Credit leeway
- Costs
- Targeted returns
- Timeframe
- Financial possibilities of cover

✓ What sales opportunities and product requirements do I have to take into account?

- Target group identification and customer structure
- Market volume
- Competition (competitive situation)
- Prices
- Distribution channels
- Product requirements of the target country (standards, approval procedures, labelling, etc.)

✓ How are the customs and import regulations of the respective target markets?

- EU/ Third country
- Preferential countries (countries, with which the EU has concluded preferential agreements)
- Import regulations of the target countries

5 COMMON MISTAKES MADE WHEN OPENING UP MARKETS ABROAD

A lack of information relating to the target country as well as an often unsystematic and hasty market entry not uncommonly lead to failures in the preparation for foreign businesses and therefore to unnecessary costs. In the worst case, there is a risk of a premature end to the business relationship. This is caused by frequently avoidable mistakes that are described below:

- The risks associated with foreign business are insufficiently known and covered (e.g. currency risk, transport risk, political risk, economic risk)
- A lack of information on the target market (e.g. regional and legal conditions, sales opportunities and channels, the demand situation, market requirements, competitive situation, import regulations)
- Insufficient checking of the business partner and distribution channel (e.g. company data, history, credit worthiness, reputation, distribution channel)
- Inadequate contract drafting due to a lack of necessary details
- A lack of information on the business culture in the target country (e.g. customs, habits)
- Failure to avail of advisory bodies and export funding possibilities (e.g. Chambers of Industry and Commerce, banks, Chambers of Commerce Abroad, Regional Development Institute)
- A lack of internal organisation and qualification of employees for the export business (e.g. language skills, export experience, flexibility)
- Inadequate price calculation due to lack of cost awareness (e.g. transport costs, insurances, import duties, fees, certificates, pre-shipment controls)

! **Marketability of the goods:** You should also pay attention to the subsequent marketability of the goods you have imported. Although not necessary when importing the goods, this factor is important in regard to their subsequent use in this country. For example, the goods must meet the applicable safety requirements (refer to "CE identification").

3 IMPORT BANS OR IMPORT RESTRICTIONS

There are a few products, whose import to Germany is either prohibited or only permitted under certain conditions. This applies, say, to specially protected animals, plants or products derived from them (e.g. ivory, particular orchids, rare birds).

This also applies to unauthorised substances, which are used, say, in pharmaceuticals or food. For individual products, such as alcohol, certain labelling requirements must be complied with. Information on import bans and import restrictions are available in the Customs Tariff. www.ezt-online.de

1 HOW DO THE IMPORT GOODS HAVE TO BE DECLARED?

In order to be able to clarify the import and export regulations for individual goods, both the supplier country and the originating country have to be known. General statements for the product description, such as "clothes" or "women's outerwear" are not sufficient. The goods must be described as precisely as possible so as to enable the allocation to a special commodity code – the so-called customs tariff number, which must be specified for each type of goods. (refer to customs tariff number)

2 IS THE IMPORT OF GOODS SUBJECT TO AUTHORISATION?

In general, the import of goods do not require authorisation. If you want to import goods, you should first check whether you require authorisation for their import. This can be the case for specific goods or for imports from specific originating countries.

Whether trade with a product is restricted can be determined from the German Input List (Annex to the Foreign Trade Law). The Federal Office for Economic Affairs and Export Control (BAFA) is the authorising authority in this regard. For agricultural products, the Federal Office for Agriculture and Food (BLE) is the responsible body. (refer to the Section: Contact Partners)

4 REQUIREMENTS FOR RECEIPTS FROM EU COUNTRIES

As a matter of principle, the movement of goods within the EU is free and is not subject to customs clearance. This movement is referred to as intra-Community delivery. Nevertheless, the declaration obligations must be fulfilled. Furthermore, particularities exist in relation to goods subject to excise duty (e.g. alcohol, tobacco, coffee and energy products).

The following declaration obligations must be complied with:

Tax reporting obligations

As a buyer of goods from the EU, you have to pay a purchase tax corresponding to the sales tax. For this reason, you have to declare the purchase of European goods in the advance sales-tax return. In return, however, you can deduct the input tax. The requirement for this procedure is that both you and your foreign supplier possess value-added tax identification numbers. The important point is that both your value-added tax identification number and that of your supplier appear in his invoice. In addition, it must be clearly recognisable from the invoice that it refers to an intra-Community delivery (with the qualifier, say, "tax-exempt intra-Community shipment of goods"). You obtain your value-added tax identification number from the Federal Central Tax Office in Saarlouis. (refer to the Section: Contact Partners)

Excise goods

If you purchase excise goods (e.g. spirits, beer, champagne, intermediate alcoholic products, mineral oil, natural gas, coal, electricity, tobacco, coffee, alcopops) from the EU, then these



are accordingly taxable. Since 01.01.2011, this has only been possible for the majority of these products in electronic form using the Excise Movement and Control System (EMCS), which has replaced the paper-based procedure (accompanying administrative document). To use this system, an ELSTER certificate plus registration in the Customs Information and Knowledge Management Service (IWM) in Dresden is necessary. Information on the Elster certificate is available at: <https://www.elster.de/eportal/start>
Application for the Elster certificate at: <https://www.elster.de/eportal/registrierung-auswahl>.

Statistical reporting obligation

Furthermore, as the buyer of the goods you have to submit a special declaration of receipt to the Federal Statistical Office in Wiesbaden for the INTRA-COMMUNITY TRADE STATISTICS. As soon as your total remuneration from other EU member states in the previous year has exceeded the threshold of €800,000, then statistical declarations must be made from the month in question (caution: notification thresholds can change). This has to be undertaken in electronic form. Information on online data transfer is available on the Federal Statistical Office website at: <http://www-idev.destatis.de>

The purpose of the intra-Community trade statistics is the recording of the reciprocal actual movement of goods between Germany and the other EU member states (dispatches and receipts). Only shipment of goods and purchase of goods within the EU are subject to such declaration. The providing and receiving of services is excluded from the declaration obligation.

5 PARTICULARITIES IN RELATION TO IMPORTS FROM THIRD COUNTRIES

If you import goods from third countries (i.e. non-EU states), import duties are incurred depending on the goods, and must be paid. For this purpose, you must present certain import documents, which are required for the import duty processing according to the country of origin and goods imported. These documents may reduce the amount of import duty to be paid.

You basically require the following documents for the import duty processing:

- Commercial invoices of the foreign supplier
- Import declaration: for the placing of the goods under a customs procedure, an import declaration is required. The import declaration can be made online, for example, using the ATLAS system or still in paper form (Form 0737 of the single administrative document).

The following types of import duties can be raised:

- Duties for goods from non-EU countries vary depending on the goods. Instead of the standard tariff rate, preferential duties or exemption from duties (refer to tariff preferences) are applicable when importing from various groups of countries if the goods can be proven to have originated in the supplier country. In special cases, anti-dumping duties can be levied for special good from certain countries. These duties bring the price of such goods, intentionally subsidised in the exporting country, in line with the normal price level. Furthermore, additional duties, levies, etc. can be applied. Detailed information on this is available in the Customs Tariff.
- The import turnover tax is a special form of sales tax levied with a standard rate of currently 19 % (reduced 7 %). The imported goods are thus put on a par with German goods. Companies entitled to deduct pre-tax

can set off the import turnover tax in full as input tax.

- The excise duty taxes the consumption or use of special goods. In Germany, these goods include spirits, beer, sparkling wine (champagne), intermediate alcoholic products, energy products (mineral oil, natural gas, coal, electricity), tobacco, coffee and alcopops.

On a case-by-case basis, the following documents can be required on import:

- Customs declarations are required if the value of the taxable goods has to be determined to release the goods for free circulation within the EU. In normal circumstances, the levy of the declared customs value is not necessary for goods with a customs value of up to 20,000 Euros, provided that it is not a part-shipment or multiple shipment from the same supplier to the same recipient.
- Certificates of origin are necessary if prescribed by foreign business regulations and noted in the Customs Tariff.
- Import declarations, import authorisations, import licences are only needed in certain cases. For commercial products, you apply to the Federal Office for Economic Affairs and Export Control (BAFA) and for agricultural products, to the Federal Office for Agriculture and Food (BLE).
- International import authorisations / Delivery verification certificates are issued by the Federal Office for Economic Affairs and Export Control (BAFA). For special goods, such as ammunition, weapons, military equipment, plants for nuclear purposes as well as goods and technologies of strategic importance (e.g. computers or precision machine tools), the import company resident in Germany can be requested by his foreign contract partner to send him an international import certificate (or delivery verification certificate).

The following documents can – where applicable – result in a lower rate of customs duty (refer to Tariff preferences):

- Movement certificates (EUR.1, A.TR.) and declaration of origin on account for a goods value up to €6,000 serve the import of goods from countries or country groups, with which the EU has concluded appropriate preferential agreements (EUR.1) or free trade agreements (A.TR for Turkey), for the purpose of exemption from duty or duty on preferential terms
- You require a certificate of origin Form A, declarations of origin in order to take advantage of tariff preferences for imports from beneficiary developing countries. This method of verification is currently undergoing a step-by-step conversion to a system of registered exporters (REX).
- New agreements, such as with South Korea and Canada, also dispense with documents. In these cases, declarations of origin or registration as an exporter (REX) is sufficient.

1 WHAT HAS TO BE BORNE IN MIND WHEN AN ORDER FROM ABROAD IS RECEIVED?

First of all, the things to be checked include whether the order matches the offer, whether any ambiguities exist, whether the signatory is an authorised representative, etc. Then any legal issues, such as the applicable law as well as the payment and delivery terms and thus the applicability of international commerce clauses (UN Sales Convention) should be clarified.

The German and EU export regulations in relation to possible licencing obligations or export bans should also be checked. Special care should be taken with orders from crisis regions. In addition, the foreign import regulations, such as customs duties, restrictions and authorisations should be taken into account. The solvency of your partner should be checked and terms of payment agreed. You can check the solvency of your partner with the help of credit reports, which, for example, the Chambers of Commerce Abroad can provide for you on commission for a fee.

If the order comes from a new customer, you should forego any advance services. If it is a large order, then you should also consider financing options and safeguards. The product liability risk can – as required – be covered by an insurance. Before exporting, the appropriate formalities have to be finally dealt with.

It is not possible to process deliveries to other countries based on a standard model. There several basic differences to be taken into consideration, for example:

- Is the delivery going to an EU country or to a so-called third country?
- For deliveries to a third country: whether it possible to use provisions of a free trade agreement.

Depending on the country of destination, there are different procedures to be applied and different regulations to be complied with!

2 PARTICULARITIES WITH DISPATCHES TO OTHER EU COUNTRIES

When delivering goods to other countries within the EU, virtually no customs formalities are required. Since the introduction of the Single Market on 01.01.1993, there have been no more customs borders or customs controls within the EU. You therefore do not require any export declaration. Monitoring obligations only still exist for excise goods. Nevertheless, the safety, quality and labelling requirements of other EU states must still be complied with (refer to "CE identification").

In addition, these deliveries are also subject to tax and statistical reporting obligations:

Tax reporting obligations

For German suppliers, the sales are tax-exempt if they can verify the delivery in another EU country (generally by means of a confirmation of arrival) and if they and their EU partner company possess a value-added tax identification number (VAT ID No.). Your customer is then liable to a purchase tax in his country, corresponding to the sales tax there. Formally, you only have to bear in mind that you specify in your invoice both value-added tax identification numbers and a reference indicating a tax-exempt intra-Community delivery. In addition, suppliers also generally have to submit a so-called "recapitulative statement" every month. As part of this statement, deliveries to companies within the EU have to be declared to the tax authority specifying the corresponding value-added tax identification number.

Statistical reporting obligation

If your annual deliveries to all other EU member states exceeds €500,000 in total, you have to submit monthly statistical reports in electronic form to the Federal Statistical Office (caution: notification thresholds can change). Information on online data transfer is available on the Federal Statistical Office website at: www-idev.destatis.de

The purpose of the intra-Community trade statistics is the recording of the reciprocal actual movement of goods between Germany and the other EU member states (dispatches and receipts). Only shipment of goods and purchase of goods within the EU are subject to such declaration. The providing and receiving of services is excluded from the declaration obligation.

3 PARTICULARITIES WHEN EXPORTING TO THIRD COUNTRIES

Exports to third countries have in principle to be declared to the Customs. This process is only possible electronically. The exporter is responsible for the completion and submitting of the export declaration. He can, however, designate a representative for this purpose. The data can be submitted to the Customs by various means:

- Internet export declaration Plus (IAA Plus) – only in conjunction with an Elster certificate (www.elster.de)
- Via the exporter's own access to the ATLAS export customs system using certified software
- By a service provider as registrant (e.g. freight forwarder)

The "information sheet on customs declarations, summary declarations and re-export notifications" (former information sheet on the single administrative document) explains how to complete the export declaration. You can download this information sheet at: www.zoll.de.

As a matter of principle, the goods have to be presented to the customs administration both on declaration (1st stage – customs office of export) and on exporting (2nd stage – customs office of exit). Upon request (or in the event of no local customs office), the Customs will come to your company.

! For goods with a value of up to €1,000 and/or a weight of up to 1,000 kg, an electronic customs declarations can generally be dispensed with in Germany. It is then basically sufficient to make an oral declaration of the goods to the German customs office of exit. For a value of goods up to €3,000, presentation of the goods to the customs office of export can be dispensed with.

Export accompanying document and notice of dispatch

Once the export procedure has been opened at the customs office of export by the export declaration, the customs administration checks the declaration and the export goods. On the export being declared valid, a so-called export accompanying document (EAD) is issued and the goods cleared for export. The EAD is a PDF document – and is to be presented to the customs office of exit. The master reference number (MRN) on the EAD enables the customs office of exit to allocate the export procedure and conclude the procedure with the final export by issuing the notice of dispatch. The notice of dispatch is the verification of the legal VAT-free delivery for the company and must be archived for any future tax audits.

! If the export takes place via German or Dutch customs offices of exit, presentation of the complete EADs can be dispensed with. In these cases, the MRN is sufficient. Companies that frequently export can apply to the relevant main customs office for simplified procedures.

4 EXPORT CONTROL – WHEN IS AN EXPORT LICENCE REQUIRED?

The majority of goods can be exported abroad without a licence without any problems.

The EU can, however, restrict this freedom in specific cases by means of bans or licencing requirements. Export controls are intended to protect the security interests of individual states, secure the peaceful coexistence of countries and protect the external relations of Germany. Individual goods are therefore subject to licencing requirements or a sales embargo. Embargoes can also be imposed on exporting to specific persons or specific countries.

The national Export List contains an overview of goods, for which export licences are required. Furthermore, there are goods that can be used for both civil and military purposes. For these dual-use goods, relevant regulations also exist. The

applicable legal foundations in this regard are the German Foreign Trade & Payments Act (AWG), the Federal Foreign Trade Ordinance (AWV) and the EG Regulation 428/ 2009 with its amending regulations.

In individual cases, deliveries of goods within the EU can also be subject to approval.

The Federal Office for Economic Affairs and Export Control (BAFA) in Eschborn is the authorising authority in this regard (www.bafa.de). There you will also obtain further information, publications and information sheets on this topic.

! Knowledge of the relevant export control regulations and their compliance is a must for all companies from the very beginning! Export control is a matter for the boss!

5 FOREIGN IMPORT REGULATIONS AND IMPORT DUTIES

Here not only German export regulations but also the respective import regulations of the countries of destination must be complied with.

Consular and Model Regulations

Since 1920, the Consular and Model Regulations ("C and M") of the Hamburg Chamber of Commerce has been the standard work on the subject of countries' import regulations. In over 700 pages, it provides an overview of the most important shipping documents, their presentation, packaging and labelling regulations, legislative regulations, consular fees and much more besides for practically all the countries of destination.

Information on individual countries can be requested from the Chamber of Industry and Commerce.

Market Access Database

There are also import turnover tax, import duties and other import levies to be paid in the countries of destination. Information as to whether and to what extent this is the case, can be accessed online on the Market Access Database.

Here the current import duties, necessary forms and other levies are documented on a goods-related basis. The database is available at: madb.europa.eu/mkacddb2/indexPubli.htm under the heading Tariffs.

! In principle, the customer should be responsible for handling the imports in his country and the payment of all import duties. The importer should inform you about the product requirements and other important particularities in the country of destination.

6 TERMS OF PAYMENT

It can be exceptionally difficult to enforce your rights abroad. You must contractually negotiate the terms of payment with your contractual partner. According to how well you know your business partner, you should be prudent in securing your claims. As both importers and exporters endeavour to negotiate the most favourable terms of payment for themselves, a regulation such as payment in advance – as desirable as it is – may not often be possible to achieve. Conceivable, however, would be, say, a down payment or payments on account.

In all issues relating to terms of payment, the house banks, in particular, who have often prepared their own brochures on the subject, offer advice.

Common terms of payment in external trade include:

Advance payment / Payment in advance

Payment in advance is the most secure way for the seller to receive his money. On this case, he does not arrange for the transport of the goods until he has received the purchase price. However, it is difficult to enforce this method of payment on his customer, who then naturally has no guarantee of the goods being delivered to him.

Part prepayment (an advance payment)

Part prepayment offers a certain security both for the seller and the buyer. Nevertheless, the seller still has the residual risk that the buyer does not pay the outstanding balance. For the buyer, the risk is that the seller does not fulfil his obligations to deliver.

The documentary letter of credit

The documentary credit (letter of credit; L/C) is one of the most important methods of payment in foreign trade.

For this purpose, the buyer applies to his bank for the opening of an irrevocable letter of credit. With this letter of credit, the bank is obliged to pay the amount requested on behalf of the buyer within a specific period against the handing over of appropriate documents. The foreign bank will then transmit the letter of credit to a bank in the country of the seller. The seller receives a copy of the letter of credit and has to fulfil all the specified conditions for the bank of the buyer to comply with the payment obligation. In practice, the individual steps are as follows:

- Purchase agreement between the seller and buyer
- Application for the opening of a letter of credit at his bank
- Opening of a letter of credit by the bank in favour of the buyer
- The importer's bank passes on the L/C to the exporter's bank

- The seller receives the letter of credit
- The seller checks the L/C and issues the documents required for the shipping (certificate of origin, commercial invoice, shipping documents, etc.) conforming to the L/C (The checking process should include the agreed amount to be paid, the duration and the possibility of procuring the required documents. If necessary, achieving a modification of the letter of credit.)
- The seller submits the documents to his bank
- The exporter's bank checks that the documents match the letter of credit
- The documents are passed on to the importer's bank
- The buyer receives the documents
- The importer's bank pays the exporter's bank
- The exporter's bank pays the exporter.


This is the simplest form of settlement using a L/C. In practice, there exist various modified forms of handling procedures – primarily concerning the payment processing. For these procedures, handling commissions are charged by the bank.

In order to further safeguard the risks that exist for sellers in some countries, there is the possibility of the confirmed letter of credit. In this procedure, the exporter's bank additionally undertakes to make the payment to the exporter on presentation of the proper documents. Everything else is then regulated between the banks.

For the exporter, the letter of credit is the surest form of payment, as he receives a payment obligation from the foreign bank. For the importer, though, this procedure still involves a certain risk, since despite the fact that all documents have to comply with the terms and conditions in the letter of credit, there is no guarantee whatsoever that the quality of the goods delivered will in fact conform to the quality specified in the documents.

In accordance with the letter of credit and national regulations, the following principal documents, which verify the proprietorship of the goods, are required from the customer:

- Commercial invoice
- Transport document
- Insurance certificate
- Certificate of origin
- Certificate of quality
- Packing list

 Detailed information on the handling of documentary credit transactions is available from your house bank, who can also provide you with the "Uniform Customs and Practice for Documentary Credits (ERA)" published by the International Chamber of Commerce.

Cash against documents


The "cash against documents" (D/P or CAD) method of payment is also widely used for payment in foreign trade. Here, the seller also creates his commercial documents when loading the shipment and submits them to his house bank, which then forwards them to the importer's bank. The documents are handed over to the buyer – albeit only against payment. With this method, the risk for the seller is that the buyer does not accept the documents, and the goods meanwhile are already in transit.

Reasons for the non-acceptance of the documents are:

- The buyer has lost interest in the goods
- The buyer has found a more favourable supplier in the meantime
- The buyer has liquidity problems


Documents against acceptance

With the "documents against acceptance (D/A)" method of payment, the procedure is as described above. Here though, the buyer does not immediately have to pay for the goods on being presented with the documents by his bank, but instead accepts a bill of exchange. This method of payment is mainly used when a longer payment period has been agreed. This method also entails the risk that the buyer does not accept the bill of exchange or does not make any payment.

 Detailed information on the handling of collection transactions (cash against documents and documents against acceptance) transactions is available from your house bank, who can also provide you with the "Uniform Customs and Practice for Collections (ERI)" published by the International Chamber of Commerce: www.icc-germany.de.

Bank payment obligation

With effect from 1st July 2013, the International Chamber of Commerce (ICC) has officially introduced a new payment transaction condition in foreign trade – the Uniform Rules for Bank Payment Obligation (URBPO). The bank payment obligation (BPO) is an irrevocable promise of payment by a bank to the seller's bank (not to the seller) to make payment on the due date. The promise of payment ensues on the basis of an electronic matching of trade data (data matching). For the first time, the payment obligation resulting from an open account between banks is thus secured and can, as required, be financed.

 Detailed information on the Uniform Rules for Bank Payment Obligation (URBPO) is available from your house bank. The URBPO is available in printed form from the International Chamber of Commerce Germany (ICC Germany): www.icc-germany.de.

Credit insurance

In order to keep the risk of non-payment to a minimum, it is possible to conclude an additional credit insurance for the goods to be exported. Detailed information on this is available from the credit insurers responsible in Germany (refer to the Section: Contact partners).

Foreign-currency transactions

In cases where the foreign trade transaction cannot be concluded in Euros, you should consult your house bank with a view to a possible forward cover (exchange-rate guarantee).

7 DELIVERY CONDITIONS

You can freely negotiate the delivery conditions with your customer abroad. When doing so, you should decide how long you want to bear the costs and the risk for the delivery of the goods. Insofar as you are going to bear the risk for a long time, say, until the goods have been received by the recipient, it may be advisable to conclude a transport insurance. It is recommended that you use the international trade clauses (refer to Incoterms®2010), which precisely define the costs and risks to be borne – both by the exporter and importer.

In the drawing up of the contract, the buyer and seller can be sure of defining their obligations in a simple and clear manner by using an Incoterms® clause. This way, misunderstandings and any resulting disputes arising can be avoided.

These terms regulate:

- the delivery obligation of the seller
- the notification obligation both of the seller and the buyer
- the acceptance and payment obligation of the buyer
- the additional costs and the risk in the event of untimely instructions and acceptance
- the packaging costs
- the inspection costs
- the transfer of costs
- the transfer of risk
- the payment of export duties
- the provision of the documents as well as the costs involved

Incoterms® 2010 – the 11 terms

Applicable for any type or combination of transport (multimodal):

- EXW – ex Works
- FCA – free carrier
- CPT – carriage paid to
- CIP – carriage and insurance paid to
- DAP – delivered at place
- DAT – delivered at terminal
- DDP – delivered duty paid

Only applicable for sea and inland waterway transport:

- FAS – free alongside ship
- FOB – free on board
- CFR – cost and freight
- CIF – cost, insurance and freight

A specific location should be specified for each delivery condition as well as the year of the applicable Incoterms® edition. Corresponding delivery conditions taken from earlier editions (e.g. 2000) can also be agreed. However, the specific version should always be specified.

8 MARKING AND LABELLING REGULATIONS

Different regulations for marking and labelling exist for a whole range of products in the various countries. In the majority of cases, these regulations apply to consumer products intended for human consumption (food) or for application on or in the human body (cosmetics, pharmaceuticals). Some countries also require a separate certification of certain products. This can result in substantial costs – particularly if the certification has to be performed by the national certification authorities. Exporters should enquire of their foreign business partners regarding the special regulations. Information on this can also be found in the "Consular and Model Regulations". Importers should bear in mind that they are responsible for complying with the appropriate EU regulations, as they are placing the product on the EU market. (refer to CE identification).

9 MARKING PACKAGES

As far as possible, each package should be marked on two adjacent (or opposite) sides with the following information as a minimum:

- Recipient
- Port of destination
- Order number
- Weight

Other marking data can be required by the buyer or country of destination. (refer to "C and M")

This is important in order to ensure that:

- The import customs clearance goes smoothly
- The goods can be allocated to the recipient
- The goods do not get lost in the event of a transshipment
- It is possible for the shipper to prove (in such an event) that these are his goods

10 EXPORT INSURANCES

The export insurance protects the supplier against the risk of the customer not paying. Alongside your own credit assessment of the customer, this is a further good method of safeguarding your business. There exist both state and private export insurances.

The state insurance covers the following two cases:

- A customer has placed an order, the goods are manufactured but cannot be shipped due to the political situation or the customer is insolvent.
- After the goods have been delivered, the financial claim is uncollectible.

Private export credit insurance

Private credit insurers offer protection against a commercial risk involved with exporting to countries with a low political risk. Political risks are covered for short-term contract periods at the most.

With a private export credit insurance, all the export businesses of an exporter in a region are covered by means of a covering. A fixed credit limit is defined for each of the exporter's customers. The exporter can then grant the customer supplier credits (open account to destination) up to the respective limit.

Private credit insurers offer export policies to small companies with an annual turnover up to five million Euros. An overview of private credit insurers is available at the iXPOS portal (www.ixpos.de) or from your CIC.

11 CALCULATION

In order to calculate whether an international business is worthwhile for you, you should perform a calculation. The items addressed in the text below do not represent a conclusive or binding calculation basis. Moreover, not all the costs are always incurred.

In addition, it must be taken into consideration that the effort involved at the beginning to develop a market is expected to be higher (e.g. more frequent participation in trade fairs, greater personnel costs) than in your day-to-day business operations. In the longer term, however, it should be possible and viable to cover your costs.

It must be the aim of a price calculation to determine the costs involved in the business before it takes place, cover them in full and simultaneously generate a sufficient turnover and adequate profit. The profit ultimately has to cover the initially higher costs.

Already in the phase of preparing an offer to a customer, as many of the calculation parameters specified as possible must be determined in order to be able to react to every customer request in accordance with a specific delivery basis while taking into account all the costs incurred.

Such a procedure demonstrates your flexibility to a customer and ensures a successful business for you. Particularly in oral negotiations, it is a great advantage to have the possible offer price variants immediately at hand. You will usually have to bear any costs that you have not calculated yourself, since it is hardly possible to claim them from the customer later.

In this context, it is extremely important that you determine the purchase price level for the products you offer in the actual purchasing country and compare them with the possible asking price. As a result of this, the question then arises as to whether it is necessary to reduce the costs in order to be able to sell the products in the intended market, or whether an unexpected growth in sales can be expected.

Generally, the price should be renegotiated for every new order. This is because of the constantly variable framework and cost conditions to be taken account of in the price determination.

The price level can be actively influenced by the exporter, such as by the distribution of transport costs and risks between the exporter and importer as well as by offering rebates.

EXAMPLE OF AN EXPORT PRICE CALCULATION:

Material costs (costs of raw materials, auxiliary materials and operating materials)	
+ labour costs	
+ supplementary personnel costs	
+ necessary product adjustment (e.g. divergent technical requirements)	
= Sum prime costs ex-works unpackaged	
+ imputed profit	
+ costs for storage and special packaging (e.g. seaworthy packaging)	
+ costs for certifications and legalisations	
+ financing costs (e.g. for letter of credit)	
+ legal advice (e.g. for contract preparation)	
+ translations (e.g. for documentation)	
+ Phone, fax and other costs	
+ costs for agreed warranties	
= Offer price with EXW delivery basis	
+ carrier loading charges, export customs clearance	
= Offer price with FCA delivery basis	
+ alternative transport costs from German seaports	
= Offer price with FAS delivery basis	
+ storage costs, seaport transshipment costs	
= Offer price with FOB delivery basis	
+ transport costs to place of destination	
= Offer price with CPT/CFR delivery basis	
+ insurance for transport costs to place of destination	
= Offer price with CIP/CIF delivery basis	
+ unloading costs at place, terminal of destination	
+ transport costs to customer	
= Offer price with DAP or DAT delivery basis	
+ costs in country of destination such as import turnover taxes, customs duties	
= Offer price with DDP delivery basis	
+ assembly costs (as appropriate)	

VII TEMPORARY EXPORT

12 FINANCING

Whether an export order is a viable proposition not only depends on the product itself but also on the financing. A lot of time can pass from the contract initiation, via the manufacture and delivery to the payment. This upfront service can be financed in a variety of ways.

Exemplary forms of short-term financing are bank credits, international credits and note-based financing. Banks and special credit institutions also provide long-term financial models. The most important long-term forms of export financing are the export credits of the Export Credit Association (AKA) and the Kreditanstalt für Wiederaufbau (KfW – Reconstruction and Loan Cooperation).

Checklist – Planning the financial framework

- How high is the financing requirement?
- What is the realistic financing timeframe?
- What credit financing should be considered?
- What is the situation with the business partner's credit worthiness?
- What is the political and economic situation in the recipient country?
- How high is the exchange rate risk?
- Has taking out a loan been discussed or negotiated with the customer?
- Are pre-financing possibilities, such as payments on account, available?
- Can your company financially absorb any difficulties arising in the business?
- Is a state export guarantee feasible?
- Should you conclude an export insurance?

For goods to be exported only on a temporary basis, the export regulations described above are not necessarily applicable. Although the export goods also have to be generally declared to the Customs in such cases, the regulations in the country of destination, in particular, which as far as possible permit the temporary import of goods without any payment of import duties, must be complied with.

Possibilities of handling a temporary import of goods are:

Securities in the form of cash deposits

Duty on goods intended for temporary import only to a country (and then to be re-exported) does not have to be paid immediately. The Customs do, however, require a security to the amount at least equal to the import duties possible. This security is then reimbursed on re-exporting the goods.

A.T.A. Carnet

For goods such as professional equipment, exhibition goods and commercial samples, a special customs procedure exists in the form of the A.T.A. Carnet document. Countries, which have signed up to this procedure, therefore allow a simplified import and re-export of these goods without requiring cash deposits. In Germany, Carnets are issued by the Chambers of Industry and Commerce (CICs) and they will provide you with full details of this procedure.

Returned goods

Under certain circumstances, goods exported from the free circulation in the EU can be re-imported unchanged into the EU duty-free within 3 years.

Caution! The appropriate export licences for goods, which are only temporarily exported, must also be obtained, insofar as the export is subject to approval.

VIII LEGAL PARTICULARITIES TO CONSIDER WHEN CONCLUDING A CONTRACT

1 GENERAL ASPECTS

To ensure that your international business is a success, it is necessary to consider the legal questions. It is likely that other laws and practices apply in the country of your foreign partner than those applicable in Germany.

Take, for example, commercial law and the law on purchasing and selling, warranty regulations, product liability, packaging requirements or a different procedural law. The General Terms and Conditions do not carry the same weight as they do in Germany. They are either partly not accepted at all, or partly only then accepted when signed by both partners.

Caution! **Sample purchasing contracts:** The more care you give to composing your contracts and discussing them with your customer, the better you can avoid legal disputes. Sample purchasing contracts for international trade in goods can be ordered from the German branch of the International Chamber of Commerce (ICC) (www.iccgermany.de)

According to German international private law, the laws in the country of the seller must be applied. However, it is possible for the parties to agree on the applicability of a different law. It therefore should be contractually stipulated whether the laws of the Federal Republic of Germany, the laws of the country of your trading partner or the laws of a third country should be applicable. You should, of course, check beforehand, which country's laws provide you with the most favourable regulations, say, in relation to warranty or statutory limitation periods. In most cases, UN Sales Law is applicable. Please note the corresponding statements in this brochure.

Caution! For the purpose of obtaining proof, contracts, contract amendments and other important agreements should also always be set out in writing and signed by both sides. This is not only sensible but can also save you a great deal of aggravation and costs to have the contract negotiated or checked by a German lawyer resident in your trading partner's country. Addresses of German lawyers resident abroad are available from your Chamber of Industry and Commerce, the relevant German Chamber of Commerce Abroad on the ground, the Federal Bar Association and also – as appropriate – your bank or insurance.

It is also advisable to contractually stipulate a court of jurisdiction, i.e. which court is competent in the event of a legal dispute. In this regard, cost considerations, the duration of such proceedings there and the enforceability of judgements should also be taken into account.

The legal departments of German Chambers of Commerce Abroad can frequently give you legal advice as well as draw up or check contracts.

2 UN SALES LAW

When concluding foreign trade agreements, the UN Sales Law, also known as the "United Nations Commission on International Trade Law (UNCITRAL)" or the "United Nations Convention on Contracts for the International Sale of Goods from 11th April 1980 (CISG)", should also be complied with. Apart from a few exceptions, the UN Sales Law applies to the international sale of goods, in relation to which contracts for labour and materials are generally treated equally.

Caution! Insofar as the relevant conditions for applications are present – particularly if a sales contract is concluded with a party from another signatory country, then the UN Sales Law applies! If, for example, you agree on the application of German Law, then the UN Sales Law applies as it represents a supranational law. It therefore "automatically" applies, so that if you want to agree on a different law, then you expressly have to exclude its applicability in the contract. At the present time, 79 countries are signatories of UNCITRAL. It is generally known, explicitly tailored to cross-border trade and readily available as a contract text in a large number of languages and countries.

The UN Sales Law regulates the rendering of sales contracts, including the agreement on General Terms and Conditions. It also contains comprehensive regulations regarding the rights and obligations of both the buyer and seller, as well as provisions for the case that the contracting parties do not fulfil their contractual obligations.

Just as every contract represents a compromise between the partners involved, so is the UN Sales Law a compromise between the rights of many countries. Your Chamber of Industry and Commerce will gladly provide you with a list of the participating countries.

Caution! As the UN Sales Law differs from German Law in many aspects, you should be aware of these regulations and adjust your contracts, etc. accordingly.

3 CHECK LIST: CONTENT OF AN EXPORT CONTRACT

When concluding an export contract, you should check that the following points addressed below are included in your contract. Although not all of them are absolutely essential for every contract, it is nevertheless sensible to review these points before concluding the contract, and negotiate the points necessary in your case and include them in the contract. The contents listed make no claim to completeness. The possible application of the UN Sales Law should be taken into account and the reference to the International delivery and trade terms of the ICC (Incoterms®2010) included – insofar as this is desired.

Before concluding the contract, check whether the following points are included in it:



✓ Contract date

✓ Contract language

✓ Contractual partner

- Exporter: company name, legal form based on what law, address
- Importer: company name, legal form based on what law, address (representative – as appropriate)

✓ Contract content

- Sales contract, contract for labour and services, General Terms and Conditions, or similar

✓ Type and quantity of goods

- Description of goods (appearance, features, composition, performance characteristics, quality, etc.)
- Precise number or quantity of goods

✓ Price

- Total price, possibly unit price – as far as possible in conjunction with international delivery and trade terms
- Provision as to who bears which ancillary costs, taxes, fees, insurances, duties, etc.
- Safeguarding against currency risks
- Agreement concerning volume bonuses or discounts
- Does the contract contain price escalation clauses for the purpose of being able to adjust prices for long-term contracts?
- How does the total price change in the event of calculated insurance costs subsequently increasing?

✓ Payment

- Currency
- Dates, method and place of payment
- Bank details

- Proof of payment
- Payment collateral

✓ Delivery (regulated by international delivery and trade clauses of the ICC, on application)

- Is there a reference to the international trade clauses of the ICC in relation to the delivery regulating the distribution of costs and risks? If not, who bears the costs and risks for the delivery?
- Who bears the costs for any insurances to be concluded? What level of cover should they specify?
- Means of transport
- Transport route
- Handover location
- Delivery period and possible part deliveries
- Burden of proof for the dispatching
- Regulations on delay of delivery, such as reporting to the police and delay penalty

✓ Shipping regulations (regulated by international delivery and trade clauses of the ICC, on application)

- When does the seller have to notify the buyer regarding the dispatch, the arrival of the goods and possibly the place of arrival?
- Who has to perform the loading/unloading and who pays for the loading/unloading?
- By what date does the unloading have to be completed?
- Should the contract include penalties for delay of delivery?

✓ Transport packaging

- Does the exporter provide a standard or special packaging?
- Who bears the costs for special packaging?

✓ Warranty and limitation of liability

- Which person/institution should check the quality and quantity of the goods on unloading at the place of destination and in which period?
- Who bears the costs for an independent inspector? If the quality and quantity of the goods are approved, then this must be binding on both parties.
- Limitation of warranty to rectification of defects or to subsequent delivery
- Right of withdrawal on the part of the buyer in the event of repeated unsuccessful rectification of defects or unsuccessful subsequent delivery
- Other exclusion of warranty
- Warranty period
- Beginning of the warranty period
- Written form in the case of securing other points
- Exclusion of liability for lost profit and consequential damages resulting from defects
- The buyer's rights in the event of defects
- The seller's rights
- Liability of the buyer in the event of reversal of performance

✓ Law, language, place of jurisdiction

- The law applicable for the business transaction, the negotiating language and the place of jurisdiction should be established. Insofar as arbitration proceedings are desired, then a reference to this effect together with the court of arbitration should be included in the contract.

✓ Title retention and transfer of risk

- Does title retention exist in the importing country? If so, what is its legal nature there?
- It has to be regulated when the risks of loss or damage to the goods are transferred to the buyer. (possibly reference to the desired version of Incoterms®)

✓ End of the business relationship

- A period of notice (written form, timing) on the part of the seller, due to, say, bankruptcy, insolvency of the buyer, company takeover, etc., can be included.

✓ Prohibitions

- The right of assignment, transfer or delegation of tasks (or subtasks), claims, rights and obligations should possibly be limited or excluded.

✓ Intellectual property

- Any protective clauses should be included

✓ Force majeure

- What is applicable as force majeure? What regulations are in place in this case?

✓ Contract amendments

- Contract amendments should only be possible in the written form!

✓ Signatures with full names

! Compliance with national legal provisions: Please always ensure compliance with the national legal provisions of your contractual partner's countries!

FUNDING PROGRAMMES OF THE STATE OF MECKLENBURG-WESTERN POMERANIA AND THE GERMAN GOVERNMENT

The State of Mecklenburg-Western Pomerania supports companies in the state who want to open up new markets abroad. The State supports the resulting perspectives and opportunities with various funding programmes. The German Government also supports the opening up of export markets with a wide range of programmes and initiatives. Here we provide you with a few examples:

1 PROMOTING THE PARTICIPATION OF COMPANIES IN TRADE FAIRS

Using funds of the European Regional Development Fund, the State of Mecklenburg-Western Pomerania provides grants within the framework of project funding for participation of commercial enterprises in trade fairs and exhibitions.

WHO?	SMEs (<250 employees, no corporate affiliation)
WHAT?	Stand rental
HOW?	Funding ceiling of 50 % for small companies (<50 employees, max. of €6,000 Euros per funding case) Funding ceiling of 40 % for small companies (<250 employees, max. of 6,000 Euros per funding case)
APPLICATION?	To be submitted before the beginning of the project to the MV Landesförderinstitut (Regional Development Institute)

2 JOINT COMPANY STANDS AT TRADE FAIRS BOTH IN GERMANY AND ABROAD

The Mecklenburg-Western Pomerania State Chancellery participates pro rata with a minimum of 10,000 Euros towards the costs of a joint stand. The prerequisite in this regard is the participation of a minimum of 5 companies from Mecklenburg-Western Pomerania.

WHAT?	Costs of a joint stand Designing of the stand in the State's colours Public relations work
HOW?	Initiative and organisation starts with a representation of interests (lobby) (e.g. CIC, Chamber of Crafts, business development agency, industry network)
APPLICATION?	To be submitted by the organiser of the joint stand before the beginning of the project to the MV State Chancellery.

3 CONSULTANCY FUNDING

Using funds of the European Regional Development Fund, the State of Mecklenburg-Western Pomerania provides grants for the utilisation of business consulting services.

WHO?	SMEs with a minimum of four full-time employees subject to social insurance contributions at the date of approval and with permanent establishment in MV; companies must have been active on the market for a minimum of 2 calendar years at the time of making the application. Liberal (freelance) professions are excluded from this funding
WHAT?	Consulting services, including on the preparation for the launching of products, technologies and services on supra-regional – particularly foreign – markets
HOW?	Up to 50 % of the eligible consulting costs (max. pro rata costs for 15 days, daily rate maximum 900 Euros)
APPLICATION?	To be submitted before the beginning of the project to the Gesellschaft für Struktur- und Arbeitsmarktentwicklung (GSA – Company for Structural and Labour Market Development) Schwerin

4 PROFESSIONAL DEVELOPMENT OF ECONOMIC EXPERTS AND MANAGERS FROM ABROAD

The State of Mecklenburg-Western Pomerania provides grants for the professional development of economic experts and managers from abroad in MV.

WHO?	Foreign experts and managers who have completed their training and possess professional experience in the form of organised group programmes
WHAT?	Professional development in the area of market-oriented company management and the building of economic cooperation between foreign participants and companies in MV
HOW?	Travel expenses: Programme participants Programme costs: State of MV
APPLICATION?	The coordination and management of the project to ensue on behalf of the MV State Chancellery by a designated service provider

5 GERMAN GOVERNMENT FOREIGN TRADE FAIR PROGRAMME

The Federal Ministry for Economic Affairs and Energy (BMWi) and the Federal Ministry of Consumer Protection, Food and Agriculture (BMEL) – in cooperation with the Association of the German Trade Fair Industry (AUMA) – support German companies with their participation in trade fairs abroad.

WHO?	German companies, irrespective of their size, origin, industry and association membership
WHAT?	Supporting collective stands (German pavilions) at international trade fairs abroad
HOW?	The support benefits the companies indirectly, no direct payments are made to an exhibitor
CONTACT:	AUMA – Ausstellungs- und Messe-Ausschuss der Deutschen Wirtschaft (Association of the German Trade Fair Industry)

6 SUPPORTING YOUNG, INNOVATIVE COMPANIES AT INTERNATIONAL SHOWCASE FAIRS IN GERMANY

WHO?	Young, innovative companies based in Germany (founded less than 10 years ago)
WHAT?	Supporting their participation in joint stands at selected international showcase trade fairs in Germany with the goal of specifically promoting the marketing of newly developed products and processes.
HOW?	The support takes the form of a subsidy of up to 7,500 Euros per trade fair and exhibitor. The costs for stand rent and stand construction as part of the joint stand are eligible
CONTACT:	AUMA – Ausstellungs- und Messe-Ausschuss der Deutschen Wirtschaft (Association of the German Trade Fair Industry)

7 MARKET DEVELOPMENT PROGRAMME

THE OFFERS INCLUDE:

- Information events on target markets abroad
- Market survey and development trips abroad
- Service presentation and business initiation
- Fact-finding visits of foreign multipliers to Germany
- Supporting participation in delegation trips

KONTAKT SME Market Development Business Office
www.ixpos.de/markterschließung



IMPORTANT CONTACT PARTNERS

CHAMBERS OF INDUSTRY AND COMMERCE IN MECKLENBURG-WESTERN POMERANIA/ MECKLENBURG-WESTERN POMERANIA STATE GOVERNMENT

Neubrandenburg Chamber of Industry and Commerce for the Eastern Region of Mecklenburg-Western Pomerania
Katharinenstr. 48, 17033 Neubrandenburg
Phone: 0395 5597-0, Fax: 0395 5597- 510
E-mail: info@neubrandenburg.ihk.de
Web: www.neubrandenburg.ihk.de

Schwerin Chamber of Industry and Commerce
Ludwig-Bölkow-Haus
Graf-Schack-Allee 12, 19053 Schwerin
Phone: 0385 5103-202, Fax: 0385 5103-9213
E-mail: international@schwerin.ihk.de
Web: www.ihkzuschwerin.de

Rostock Chamber of Industry and Commerce
Ernst-Barlach-Str. 1-3, 18055 Rostock
Phone: 0381 338-202, Fax: 0381 338-209
E-mail: international@rostock.ihk.de
Web: www.ihkzurostock.de

Mecklenburg-Western Pomerania State Chancellery
Referat 270 – Außenwirtschaft und Messen (Foreign Trade and Trade Fairs)
Schloßstr. 2-4, 19053 Schwerin
Phone: 0385 588-0, Fax: 0385 565-144
E-mail: poststelle@stk.mv-regierung.de
Web: www.stk.regierung-mv.de

CHAMBERS OF COMMERCE ABROAD

The addresses of all the Chambers of Commerce Abroad are available at your Chamber of Industry and Commerce or at: www.ahk.de

APPROVAL AUTHORITIES

Bundesamt für Wirtschaft und Ausfuhrkontrolle (Federal Office for Economic Affairs and Export Control) (BAFA)
Frankfurter Straße 29-35, 65760 Eschborn
Phone: 06196 908-0, Fax: 06196 908-800
E-mail: poststelle@bafa.de
Web: www.bafa.de

Bundesamt für Arzneimittel und Medizinprodukte (BfArM – Federal Institute for Drugs and Medical Devices)
Kurt-Georg-Kiesinger-Allee 3, 53175 Bonn
Phone: 0228 99307-30, Fax: 0228 99307-5207
E-mail: poststelle@bfarm.de
Web: www.bfarm.de

Bundesanstalt für Landwirtschaft und Ernährung (Federal Office for Agriculture and Food) (BLE)
Deichmanns Aue 29, 53179 Bonn
Phone: 0228 6845-0, Fax: 0228 6845-3101
E-mail: info@ble.de
Web: www.ble.de

Bundesamt für Verbraucherschutz und Lebensmittelsicherheit (BVL – Federal Office of Consumer Protection and Food Safety)
BVL Braunschweig
Gebäude 247, Bundesallee 50, 36116 Braunschweig
Phone: 0531 21497-0, Fax: 0531 21497-299
E-mail: poststelle@bvl.bund.de
Web: www.bvl.bund.de

CERTIFICATION AUTHORITIES

BUREAU VERITAS S.A.
Veritaskai 1, 21079 Hamburg
Phone: 040 23625-0, Fax: 040 23625-422
E-mail: info@de.bureauveritas.com
Web: www.bureauveritas.de

TÜV Rheinland Holding AG
Am Grauen Stein, 51105 Köln
Phone: 0221 806-0, Fax: 0221 806-114
E-mail: internet@de.tuv.com
Web: www.tuv.com

DIN GOST TÜV Berlin-Brandenburg Gesellschaft für Zertifizierung in Europa mbH
Budapester Straße 31, 10787 Berlin
Phone: 030 2601-2110, Fax: 030 2601-1210
E-mail: service@din-gost.de
Web: www.dincertco.de

SGS Germany GmbH
Hamburg Branch Office
Rödingsmarkt 16, 20459 Hamburg
Phone: 040 30101-0, Fax: 040 32633-1
Web: www.sgsgroup.de

CUSTOMS OFFICES IN MECKLENBURG-WESTERN POMERANIA

Hauptzollamt Stralsund (Main Customs Office)
Hiddenseer Straße 2, 18439 Stralsund
Phone: 03831 3561-0, Fax: 03831 3561-121
E-mail: poststelle.hza-stralsund@zoll.bund.de

Hauptzollamt Stralsund Abfertigungsstelle (Clearance Point)
Hiddenseerstr. 2, 18439 Stralsund
Phone: 03831 3561616, Fax: 03831 3561620
E-mail: poststelle.abfst.stralsund@zoll.bund.de

Zollamt Pomellen
Autobahn 11, 17329 Pomellen/ Nadrensee
Phone: 039746 267-0, -11, Fax: 039746 26712
E-Mail: poststelle.za-pomellen@zoll.bund.de

Zollamt Mukran in Sassnitz
Im Fährhafen Sassnitz, 18546 Sassnitz
Phone: 038392 55130, Fax: 038392 32119
Email: poststelle.za-mukran@zoll.bund.de

Zollamt Laage
Frachthofstr. 2, 18299 Laage
Phone: 038454 21021, Fax: 038454 21022
E-mail: poststelle.za-laage@zoll.bund.de

Zollamt Wismar
Dr.-Leber-Straße 28, 23966 Wismar
Phone: 03841 4613-0, Fax: 03841 461328
Email: poststelle.za-wismar@zoll.bund.de

Zollamt Rostock
Ost-West-Str. 12, 18147 Rostock
Phone: 0381 66672-0, -31, Fax: 0381 6667250
E-mail: poststelle.za-rostock@zoll.bund.de

Zollamt Neubrandenburg
Ihlenfelder Str. 112+114, 17034 Neubrandenburg
Phone: 0395 3503100, Fax: 0395 3503120
E-mail: poststelleza-neubrandenburg@zoll.bund.de

Zollamt Ludwigslust
Am Brink 35, 19288 Ludwigslust
Phone: 03874 4279-20, Fax: 03874 4279-22
E-mail: poststelle.za-ludwigslust@zoll.bund.de

Zollamt Wolgast
Lange Str. 19-20, 17438 Wolgast
Phone: 03836 23290, Fax: 03836 232913
E-mail: poststelle.za-wolgast@zoll.bund.de

GERMAN PUBLIC AUTHORITIES, FEDERAL OFFICES, FEDERAL INSTITUTES, ETC.

Bundeszentralamt für Steuern (Federal Central Tax Office)
Dienststz SaarLouis
Ludwig-Karl-Balzer-Allee 2, 66740 SaarLouis
Phone: 0228 406 – 0, Fax: 0228 406-3801
E-mail: poststelle-saarLouis@bzst.bund.de
Web: www.bzst.de

Germany Trade and Invest (GTAI)
Friedrichstraße 60, 10117 Berlin
Phone: 030 200099-0, Fax: 030 200099-111
E-mail: office@gtai.de
Web: www.gtai.de

**Bundesministerium für Wirtschaft und Energie
(BMWi – Federal Ministry for Economic Affairs and Energy)**
Scharnhorsterstr. 34-37, 10115 Berlin
Phone: 030 18615-0, Fax: 03018615-5208
E-mail: info@bmwi.bund.de
Web: www.bmwi.de

**Bundesverband des Deutschen Exporthandels e. V.
(BDEX – Federation of the German Export Trade)**
Am Weidendamm 1A, 10117 Berlin
Phone: 030 72625790, Fax: 03072625799
E-mail: contact@bdex.de
Web: www.bdex.de

EXPORT FINANCING – EXPORT INSURANCE

**Kreditanstalt für Wiederaufbau
(KfW – Reconstruction and Loan Cooperation)**
Palmengartenstraße 5-9, 60325 Frankfurt/Main
Phone: 069 7431-0, Fax: 069 7431-2944
E-mail: info@kfw.de
Web: www.kfw.de

**AKA Ausfuhrkredit-Gesellschaft m.b.H.
(Export Credit Company)**
Große Gallusstraße 1-7, 60311 Frankfurt/ Main
Phone: 069 29891-00, Fax: 069 29891-200
E-mail: info@akabank.de
Web: www.akabank.de

Euler Hermes Deutschland
Branch Office of Euler Hermes SA
Friedensallee 254, 22763 Hamburg
Phone: 040 8834-0, Fax: 040 8834-7744
E-mail: info.de@eulerhermes.com
Web: www.eulerhermes.de

Coface Deutschland
Branch Office of Coface S.A.
Isaac-Fulda-Allee 1, 55124 Mainz
Phone: 06131 323-0, Fax: 06131 3727-66
E-mail: info@coface.de
Web: www.coface.de

Atradius Kreditversicherung
Branch Office of Atradius Credit Insurance N.V.
Opladener Straße 14, 50679 Köln
Phone: 0221 2044-0, Fax: 0221 2044-4422
E-mail: customerservice.de@atradius.com
Web: www.atradius.de

**R+V Allgemeine Versicherung AG
(General Insurance)**
Taunusstraße 1, 65193 Wiesbaden
Phone: 0611 5330, Fax: 0611 5334500
E-mail: ruv@ruv.de
Web: www.ruv.de

Zurich Gruppe
Solmsstraße 27-37
60486 Frankfurt/Main
Phone: 069 71150, Fax: 069 71153358
E-mail: service@zurich.de
Web: www.zurich.de

OTHER INFORMATION AND ADVISORY CENTRES

**Statistisches Bundesamt
(Federal Statistical Office)**
Gustav-Stresemann-Ring 11, 65189 Wiesbaden
Phone: 0611 75-1, Fax: 0611 72-4000
E-mail: poststelle@destatis.de
Web: www.destatis.de

**AUMA – Ausstellungs- und Messe-Ausschuss der
Deutschen Wirtschaft
(Association of the German Trade Fair Industry)**
Littenstraße 9, 10179 Berlin
Phone: 030 24000-0, Fax: 030 24000-330
E-mail: info@auma.de
Web: www.auma.de

**Mecklenburg-Western Pomerania Landesförderinstitut
(Regional Development Institute)**
Werkstraße 213, 19061 Schwerin
Phone: 0385 6363-0, Fax: 0385 6363-1212
E-mail: info@lfi-mv.de
Web: www.lfi-mv.de

**Informations- und Wissensmanagement Zoll (IWM –
Customs Information and Knowledge Management Service)**
Carusufer 3-5, 01099 Dresden
Phone: 0351 44834-210, Fax: 0351 44834-590
E-mail: redaktion@zoll.de
Web: www.zoll.de

**GSA – Gesellschaft für Struktur- und
Arbeitsmarktentwicklung mbH
(Company for Structural and Labour Market Development)**
Schulstraße 1, 19055 Schwerin
Phone: 0385 557750, Fax: 0385 55775-40
E-mail: info@gsa-schwerin.de
Web: www.gsa-schwerin.de

**GIZ – Deutsche Gesellschaft für internationale Zusammen-
arbeit (German Association for international Cooperation)**
Poststraße 51, 20354 Hamburg
Phone: 040 180472450
E-mail: info@giz.de
Web: www.giz.de





Die IHKs
in Mecklenburg-Vorpommern



www.neubrandenburg.ihk.de
www.rostock.ihk24.de
www.ihkzuschwerin.de