



Chambers of Commerce and Industry
in Mecklenburg-Vorpommern



GUIDE TO INTERNATIONAL BUSINESS

Information and tips – a glance





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INTRODUCTION

This brochure, published by the three chambers of commerce and industry in Mecklenburg-Vorpommern, is intended to facilitate entry into the export/import business. It is aimed at both start-ups and already existing companies who want to take their first steps into the international trade sector. We would like to point out that while we do deal mainly with the import/export process, there are also a number of additional customs procedures e.g. processing traffic etc.

The legal basis for foreign trade is the Union Customs Code and the related implementation regulations, along with the Foreign Trade Act and the Foreign Trade Regulations.

Often, existing small and medium-size companies shy away from the risks of foreign trade instead of seeing the major opportunities offered by export/import activities. German products are highly regarded abroad. "Made in Germany" is still in demand. Frequently, companies just lack the courage to head down these new paths even though their own products are definitely exportable. There are many information and contact partners available to support your entry into the foreign trade sector.

The development of new sources of supply also plays an important role in international trade. This can be especially labour-intensive and time-consuming and a source of uncertainty, especially for young and small companies. In addition, new issues such as the Supply Chain Due Diligence Act pose additional challenges for companies. Gaps in the market can be filled or production processes can be made more efficient with imports.

With this brochure, we aim to facilitate your entry into this sector and also provide some initial answers to important questions on this topic. Along with general information, this booklet contains essential legal provisions for export and import business, information on delivery and payment conditions, practical tips, sources of information and explanations of the formalities to be observed in the foreign trade sector. Nonetheless, this topic as a whole is a very complex one. Depending on the type of goods, intended purpose or the country of origin or destination, there may be additional provisions that need to be observed. It would be impossible to provide a conclusive list of all these provisions in this brochure. This brochure offers advice. Employees in the Chambers of Commerce and Industry are available to provide you with personal help answering your questions and for consultations.

Political agreements and international economic agreements make foreign markets easier to access. This makes foreign business locations more predictable and more interesting also for small and medium-size companies (SMEs). For SMEs that operate abroad, this can mean increased competitiveness and an increase in sales. In addition, regional markets have a limited size. Opening up foreign markets (both as sales and supplier markets) can prove worthwhile for SMEs. Going international poses a major challenge for SMEs; indeed, frequently they do not possess the necessary personnel and financial resources. In this context, chambers of commerce and industry are able to offer valuable services to their member companies.

OFFERS OF SERVICES AND ADVICE FROM CHAMBERS OF COMMERCE AND INDUSTRY IN THE FOREIGN TRADE SECTOR

- ▶ Issuing certificates of origin and certifying foreign trade documents
- ▶ Issuing of ATA/CPD carnets
- ▶ Advice on foreign trade and customs law
- ▶ Advice on import and export regulations
- ▶ Advice on country-specific documents
- ▶ Advice on entering the market and support in initiating co-operation
- ▶ Trade fair advice and trade fair participation support plus funding advice
- ▶ Seminar offers in the areas of foreign trade and customs law
- ▶ country-specific events



GENERAL INFORMATION ON FOREIGN TRADE

TRADE WITH THE MEMBER STATES OF THE EUROPEAN UNION AND WITH STATES WHICH DO NOT BELONG TO THE EUROPEAN UNION (NON-MEMBER STATES) IS BASICALLY FREE.

Delivery of goods within the European Union has been greatly facilitated, thanks in particular to the introduction of the European single market. Since 1 January 1993, customs controls for the movement of goods through EU borders have ceased to apply. As a result, for the most part, there are no more foreign trade export formalities that need to be observed when transporting goods within the EU.

The terms Receipt and Despatch are used in place of Import and Export. However, the sales tax regulations for movement of goods within the EU and the relevant statistical reporting requirements (INTRASTAT) still apply.

There are a number of particularities to be considered when trading with non-member countries. Questions can arise particularly when trading with states in "crisis areas" or when trading in sensitive goods such as weapons and armaments and also so-called dual-use goods.

Trade with many states is facilitated through the conclusion of trade agreements, for example preferential agreements of the European Community/the European Union with non-member states.

1 THE EUROPEAN COMMUNITY AND THE EUROPEAN UNION

The idea of unifying the countries of Europe economically and politically and in this way ensuring long-term peace arose after the end of the Second World War. One important goal was the initial interlinking of economic areas.

The European Community for Coal and Steel was founded in 1951 as a result, and the European Atomic Community and the European Economic Community were founded in 1958. The most important community was the EEC, the basis of today's European Union (EU). Its main aim was the establishment of a common market, designed to promote the economy within the community. The core of the common market is comprised of the four fundamental freedoms which included abolition of the obstacles to the free movement of people, goods, services and capital. In many areas, this has been possible to implement to a large extent up to the present day.

The first step towards the common market was a customs union between the Member States. Internal customs tariffs were abolished, and a common external tariff was introduced.

The Maastricht Treaty, which entered into force in 1993, was the basis for the further intensification of co-operation between the Member States in such areas as external and security policy, justice and domestic policy and also a common currency. From that point on, the EEC became known as the European Community, and joint co-operation between governments led to the development of the EU. The European Community did not cease to exist with the EU Treaty. The name EU only acted as a "common roof" for the three communities and the co-operation in the areas of external and security policy and justice and domestic policy newly regulated in the EU Treaty. The European Union took over from the European Community with the Lisbon Treaty in 2009, making it its legal successor.

The following Member States now belong to the EU:

Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Sweden, the Slovak Republic, Slovenia, and Spain.

The legal basis for the EU internal market consists of the four fundamental freedoms established in the "Treaty of the Functioning of the European Union":

a. Free movement of goods

Cross-border trade within the Union is bound by no restrictions as a matter of principle. However, there may be approval requirements in place for certain products. In the case of products from non-member countries, this means that once they have lawfully crossed the external borders of the common customs area and the import duties have been paid, they can circulate within the EU practically freely. Goods which were produced in a Member State on the basis of its applicable laws and which have been offered for purchase also need to be approved for sale in all other Member States.

b. Free movement of people

Alongside general freedom of movement for Union citizens, special characteristics regarding free movement of workers and freedom of establishment exist which mean that every Union citizen has the right to live and work in a different EU State from their own subject to the same prerequisites, just like a native resident of the state in question. With this, not only citizens but also companies can freely select their place of establishment in the EU provided that they were founded in accordance with the legislation of a Member State.

c. Free movement of services

As a matter of principle, every EU citizen and every EU company within the EU may offer and provide their services without being impeded by state discrimination or disproportionate restrictions, just as in their own country. In addition, every citizen and every company may also receive services in another EU state. Services are defined as all industrial, commercial, manual and professional services. Mutual approval regulations for certain professions and companies such as lawyers, doctors, insurance companies and banks enable them to practice their services more easily in any Member State. Special legislation drafted by the EU has enabled major developments and advances in specific service areas. However, the growth potential in the service sector in the EU cannot yet be fully exploited: in this area as well, all the bureaucratic hurdles are still far from being removed.

d. Free movement of capital and payments

As a matter of principle, monies and other assets can be transferred within the Union from one Member State to another with no restrictions with regard to amounts. This is ultimately intended to create a uniform capital market which functions as part of the internal market.

The term movement of capital encompasses a variety of different value transfers, including investments, securities, current accounts, loans, guarantees and the import/export of assets. Free movement of payments represents a particular aspect of capital movement to include recording of all cross-border cash and non-cash financial payments which were for example made as a quid pro quo for transfer of ownership of goods or for the provision of services.

Regarding free movement of capital and payments, Member States are permitted to restrict free movement of payments in exceptional circumstances, for example in the field of tax law or for reasons related to public security or order.

All four of the fundamental freedoms outlined above are directed primarily at Member States themselves, or their sovereign authorities. With this, more than anything else, these fundamental freedoms should serve the purpose of monitoring the measures implemented by individual Member States. Generally, every Member State is under an obligation to undertake all necessary and appropriate measures for ensuring respect of the fundamental freedoms (Member State guarantor status). Whether or not EU citizens/EU companies can directly invoke these fundamental freedoms towards one another is a controversial subject.

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

a. The European Free Trade Area (EFTA)

The objective of the ten members of the EFTA (founded on 4 January 1960) was the creation of a free trade zone. While some members regarded it as no more than a stepping stone for further co-operation (i.e. today's EU), those of its current members Iceland, Liechtenstein, Norway and Switzerland wanted to leave it at the level of economic co-operation. Tariffs and quantitative restrictions within EFTA were abolished; for the time being, no common external customs tariff exists for imports from third countries.

b. The European Economic Area (EEA)

The largest cohesive internal market in the world was created on 1 January 1994. It includes Iceland, Liechtenstein and Norway (although Liechtenstein didn't join until 1 May 1995) in addition to the EU. Switzerland is not a participant. With the EEA agreement, the fundamental freedoms of the EU internal market stretched out to include the three countries mentioned above. However, the EEA is not a customs union, a tax union, an economic union, a currency union, or a political union. It is true that customs tariffs between the EEA Member States have been abolished, and that some 80 % of the EU internal market regulations apply, but there are nevertheless border controls between the EEA States.

c. The EU-Turkey Customs Union

A customs union between the EU and Turkey has existed since 1 January 1996. The relevant resolution 1/95 provided that (amongst other things) customs tariffs and quantitative restrictions between the EU and Turkey for products either fully manufactured in Turkey or in the EU or released into free circulation there after being imported there from a non-member country be abolished. To this end, both the external tariff rates of the EU and those of Turkey, along with numerous customs regulations, were levelled up against each other. Agricultural products and coal/steel products are largely excluded from the scope of the customs union.

d. The World Trade Organisation (WTO)

The World Trade Organisation, which has existed since 1 January 1995, works to keep world trade as frictionless and liberal as possible. Consequently, the WTO is mainly occupied with the dismantling of global trade barriers and mediation in international trade disputes. At the time of writing there are 164 states organised in the WTO, including all Member States of the European Union, the USA, Japan and China, which together generate more than 90 % of the global volume of trade.



2 NON-MEMBER COUNTRIES

Trade with non-Member States, that is with countries outside of the EU, is also basically free. However, there are a number of rules and conditions for exporting/importing companies which need to be taken into account. They differ from country to country. More detailed information on particularities with trade with non-Member States can be found in [chapter V. \(Importing\)](#) and [chapter VI. \(Exporting\)](#).

Tariff preferences

The EU has agreed on so-called tariff preferences with a number of states. These can be defined as tariff deductions which reduce the general customs duty rate by an agreed extent on the basis of agreements, whether unilateral or bilateral. These tariff benefits apply to the agreed goods which originate in the countries with which the agreement was concluded.

For example, bilateral preferential agreements exist with Albania, Bosnia and Herzegovina, Canada, Chile, Egypt, Israel, Japan, Jordan, Lebanon, Morocco, Macedonia, Mexico, Norway, the Republic of Korea, Serbia, South Africa, Switzerland, Tunisia, the United Kingdom and Vietnam. This is not a complete list. An accurate and up-to-date overview of the preferential regulations of the European Union can be found in the customs information database entitled [Goods origins and preferences online](#).

The European Union also guarantees many developing countries unilateral preferences for importing various products. These tariff benefits provide duty exemption for many industrial goods and duty reductions or duty exemption for a

number of agricultural products. Unilateral preference means that there are tariff benefits applied only in connection with importing from developing countries into the EU; there aren't any for deliveries of goods in the opposite direction.

Observing preferential conditions

Since customs preferences normally apply only for original goods, the origin of the goods must be proven. In many cases, this is done with a EUR.1 Goods Movement Certificate, also known as proof of preference. An application for the issuance of a preference certificate can be submitted at any customs office. To enable the granting of a preference, the products must either be fully grown or manufactured in the EU/in the agreement partner country or meet the specifications in the so-called processing lists as per the agreement in force. These can for example be value limits on raw materials used which didn't originate in the EU (without proof of it) – details of this can be found on www.zoll.de Origin of Goods and Preferences section ("WuP Online"). More information in English can be found on the websites of the [European Commission](#).

The special case of Turkey (see EU-Turkey customs union)

The provisions of the so-called free trade zone apply only for direct transfer of goods between the European Union and Turkey. If there are any goods in free movement from the EU or Turkey and they are transported directly from an EU Member State to Turkey or vice versa, then a goods movement certificate (A.TR.) can be issued for them. With the submission of an A.TR., the goods become exempt from customs and taxes of a similar nature when they are imported into the EU/Turkey. The origin of the products is not considered.



DEFINITIONS, NUMBERS AND SIGNS

VAT IDENTIFICATION NUMBER (VAT ID NUMBER)

The VAT ID number is a unique identifier for EU companies in relation to sales tax. It is first and foremost required for products and services which from the supplier's point of view were delivered to another EU country free of VAT and which are supposed to be subject to VAT in that country. A VAT ID number can be applied for online at the [Federal Central Tax Office](#). The tax number of the competent tax office must be supplied for such an application. The VAT ID number must be recorded on the "Summary Notification" to be sent to the Federal Central Tax Office.

The validity of foreign VAT ID numbers should be checked; this can also be done with the [Federal Central Tax Office](#) online. The inspection authorities in the receiving country can determine whether or not the buyer has paid national VAT for the acquisition with the help of the VAT ID number.

EORI NUMBER

Every company registering exports or imports with a customs body requires a so-called EORI number. The EORI Number (Economic Operators' Registration and Identification Number) is a unique number awarded by the competent authorities in the EU; its purpose is to allow customs authorities to identify economic operators and, if appropriate, other persons.

An EORI number is to be applied for by persons residing in the European Union, specifically in the Member State in which they are residing. It is obligatory for economic operators to provide an EORI number.

When an EORI number has been applied for, it is awarded by the General Customs Directorate (Dresden service centre, master data management). An application can be made online via the [Citizens' and Business Clients Customs Portal](#). Alternatively, the [0870 Form](#) (participant master data EORI number) can also be used to make an application.

The EORI number must be mentioned in written and electronic customs declarations which are to be received by:

- The applicant and their representative,
- The recipient (in the case of imports),
- The despatcher/exporter and subcontractor(s) (in the case of despatch/exports).

CUSTOMS TARIFF NUMBER

The customs tariff number, which is also often known as a statistical goods number or just as a goods number, forms the central basis for all customs and foreign trade law proceedings. It is the numerical identification feature for goods; during imports – alongside a licence or permit requirement, among other things – the extent of import duties i.e. customs and taxes, and if appropriate even additional anti-dumping measures (punitive measures), can be derived from it.

But it's not just in imports where the customs tariff number plays an important role. When it comes to reviewing measures relevant to export controls, as well (in particular: determining whether or not a given product is affected by the export list/goods list), it forms the essential basis of things. Even when it is a matter of determining the preferential origin on the basis of the processing lists, the right result depends on careful assignment of the customs tariff number.

The Harmonised System (HS) forms the basis for the classification of goods. It is used by almost all countries in the world, and it plays a role in the standardisation of export and import transactions and ensuring their transparency. The Harmonised System is divided into 21 sections, 97 chapters – with chapter 77 not used – approx. 1,200 items and more than 5,000 sub-items.

Based on the six-digit HS code, the Harmonised System has been expanded by two further digits (i.e. a seventh one and an eighth one), by virtue of the **Combined Nomenclature** of the European Union. As a result, it forms the basis for the annual list of goods to be included in foreign trade statistics. During importing, tariffs, prohibitions and restrictions, and even import permit facts, are assigned on this basis. With goods exporting, this eight-digit goods number is registered in the export register.

The customs tariff of the European Union (so-called TARIC = integrated tariff of the European Union) is divided into ten digits, and in this way it encrypts collaborative actions e.g. anti-dumping regulations, tariff suspensions or tariff quotas. In Germany, an additional eleventh digit is used for national purposes. Its purpose includes the encryption of national prohibitions and restrictions and also VAT rates. It must be specified during the import declaration.



During the classification of goods in the products numbering system, it absolutely must be noted that every product can be assigned only one customs tariff number. Responsibility and due diligence for proper tariffing of products always lies with the entrepreneur.

Regarding determining the customs tariff number: assistance from the customs authority and the Federal Statistics Office is available online.

EZT – online (customs tariff)

Regarding determining the customs tariff number: the customs authority has an online version of the list of goods available on its homepage. There are explanations which make it easier for the user to allocate a tariff to a product correctly. The customs tariff can be found on www.ezt-online.de. There is information on customs tariffs, approval requirements, prohibitions and restrictions here too. More information in English can be found on the websites of the [European Commission](#).

List of goods for foreign trade statistics

The list of goods for foreign trade statistics can be viewed online at the [German Federal Statistics Office](#).

Binding and non-binding customs tariff information

Despite these aids, there are often different views as to which product numbers should be applied. It is also conceivable that the same product will be classified differently from one customs authority to another. This is problematic for a company, as changes have far-reaching consequences, for example with duty rates or with the necessary documents.

The following clarification options exist:

Option 1 ▶ clarification by the Customs Information and Knowledge Management Office in Dresden. Such information is not legally binding, but normally it should suffice with regard to uniform handling:

Customs Information and Knowledge Management Office
Carusufer 3-5, 01099 Dresden, Telefon: +49 351 44834-520
E-mail: info.gewerblich@zoll.de

Option 2 ▶ Binding tariff information. This is issued by the Head Customs Office in Hannover; essentially it is valid for three years, and it binds the administrative body and the owner together anywhere in the EU. The application must be submitted to the [Customs Office](#) electronically.

CE MARK

When trading with EU states, one should be familiar with the CE mark. This mark confirms that the nature of the product means that it complies with the requirements of the EU directives converted into national law. The CE mark is not meant as a mark of quality for consumers but rather as an identification for authorities that the product meets EU safety requirements and that it can be sold on the EU market. In most cases, multiple guidelines which define safety requirements apply to an individual product. The CE mark indicates that the product meets all requirements, in other words all applicable guidelines. The CE mark is not awarded by authorities etc.; it is rather affixed to products independently by companies. However, such a statement must be truthful, and if appropriate it will be checked by customs at the time of its import.

MASTER REFERENCE NUMBER (MRN)

The Master Reference Number (MRN; formerly Movement Reference Number) is a registration number in the electronic transit procedure/export procedure. The customs authorities can call up the relevant customs documents or processes with the aid of the MRN.

PIN – PARTICIPANT IDENTIFICATION NUMBER

During electronic exchange of messages with customs, a Participant Identification Number (PIN) is required to allow for unambiguous identification of the message sender and for checking authorisation. The PIN can be applied for online with [Formular 0872](#).

IDENTIFICATION NUMBER

If the Federal Office of Statistics has consented to an application for the approval of a simplified Intrastat declaration procedure in an electronic form, the information provider (applicant) will be provided with a 16-digit identification number which is composed of the Federal State of the competent tax office, the tax number and the three-digit distinguishing number. The identification number is to be used in a manner consistent with the specifications of the Federal Office of Statistics.

TAX NUMBER

During reporting for the intra-trade statistics office while despatch and receipt are underway the tax number is registered in Field 1 of Form N. Its purpose is to identify the information provider.



Caution: Do not state the EU VAT identification number.



The tax number is important for another reason: when applying for the EU VAT identification number, it must be stated to the Federal Central Tax Office.

As a company number, it is used to compare reported values for intra-trade statistics with the VAT pre-registration values. The tax number is issued by the competent tax office. The number of figures in any tax number varies depending on the Federal State, but normally it is ten or eleven digits. In case of doubt, contact the Federal Statistics Office.

EXCISE NUMBER

Every company that deals in excise goods, whether it is sending or receiving them, requires an excise number which is issued by the respective competent main customs office. In Germany, it will have 13 digits.

IV

FOREIGN TRADE – PREPARATION

1 PREREQUISITES FOR THE PROCESSING OF AN EXPORT/IMPORT TRANSACTION

If you want to do export/import transactions in a professional context, then you will need to register this trade. You do this at the public order/commercial office of the regions/independent cities within whose jurisdiction you want to practice your business activity. Registration of your business will suffice – there is no need to acquire a permit. Permits are required only when exporting or importing specific products.

If you want to start a business e.g. a limited liability company, or if your company has reached a certain order of magnitude, it must also be registered in the commercial register with the District Court.

One additional prerequisite is German citizenship or citizenship of a Member State of the EEA (European Economic Area). Citizens from States which do not belong to the EEA must take note of the fact that they have a residence permit which expressly allows them to practice an independent commercial activity.

2 IN-HOUSE CO-OPERATION

The processing of orders is always a cross-sectional task in the entirety of a company. In the case of international transactions, there are special requirements to be observed by the export department as well as by the manufacturing and purchasing department. In many cases, foreign norms and standards, origin status and the requirement of an export licence play an important role in connection with exporting goods.

- Export department
- Purchasing department
- Manufacturing
- Despatch department

3 COUNTRY-SPECIFIC INFORMATION AND CONTACTS VIA NETWORKING

Working in and with foreign markets is subject to certain regulations. It's not just a matter of another language or another legal system. It is also important to respect the mentality of foreign business partners. Transactions are carried out differently in every country.



In addition, the efficiency and cost recovery of the transactions you plan depend massively on the import regulations of the target country. For this reason, we recommend gathering information about your target countries and establishing contacts with competent consultants as early as possible. Your first stop can be the foreign trade department of your chamber of commerce and industry; a place where you can also obtain the [📄 consulate and model regulations](#) for the target country in question (see VI.5.). Germany's chambers of commerce and industry maintain a global network of [📄 German Chambers of Commerce Abroad](#) and delegate offices serving the German economy. You should make use of their in-depth knowledge of the markets and their local presence in the target market.

Germany Trade and Invest GmbH (GTAI) also provides economic information for specific countries. Information on sectors, economic data/trends, legal information related to customs and other information can be viewed online at [📄 GTAI](#).

One essential point for success in international business is contact in the country in question. Often, addressing potential partners and customers directly is the best option for initiating contacts. There are plenty of options for finding appropriate business partners:

Trade fairs

You can get to know potential contacts at major international trade fairs in your home country or abroad. You can also gather information on companies from trade fair exhibitor catalogues. You can get information about possible trade fairs from your chamber of commerce and industry and at the [📄 Association of the German Trade Fair Industry](#)

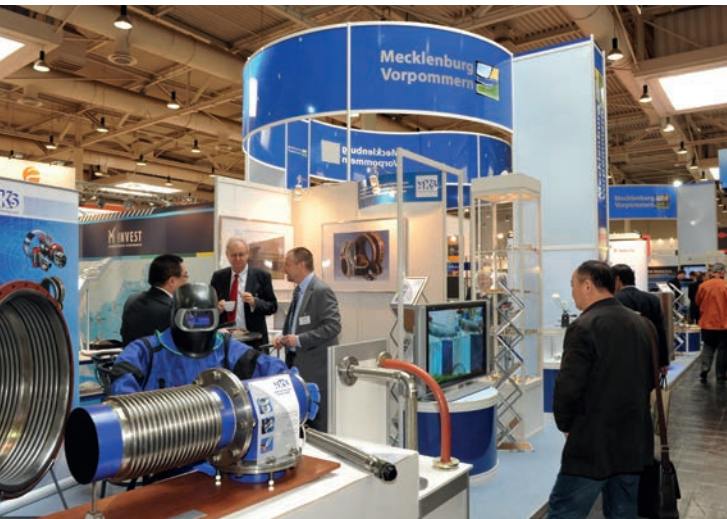
where you can also find, among other things, the "Think Global" initiative, and the Mecklenburg-Vorpommern State Government's Office for State Funding for Trade Fairs and Joint Stands.

Looking for partners through German Chambers of Commerce Abroad

You can task the [📄 German Chambers of Commerce Abroad](#) (present in 92 countries) with searching for contacts individually tailored to your needs. If you so request, they can also create market studies for you, arrange discussions with potential partners, provide translators and give legal information and advice related to the preparation of contracts. Your local chamber of commerce and industry can provide you with contacts and further information on German Chambers of Commerce Abroad. It should be noted that unlike those offered by chambers of commerce and industry, the services offered by chambers of foreign trade sometimes involve a fee.

Looking for partners through the Enterprise Europe Network (EEN)

The [📄 Enterprise Europe Network](#) supports small and medium-size enterprises (SMEs) at no charge in their search for suitable co-operation partners for technological, business or project-related co-operation, and it will help you build contacts abroad and benefit from innovations from Europe and beyond. In addition, the experts of the EEN have ready information on the regulations and requirements of the EU internal market. With agencies in more than 60 countries, it is the largest European network of information and advice offices for SMEs.



Company partnerships and participation in entrepreneur trips

More opportunities are offered by import or export partnerships, like corporate joint offices and company pools. Import and export houses and brokers and other commercial intermediaries are also conceivable variants in terms opportunities to co-operate. Meetings with possible co-operation partners are also organised during business trips. Such trips are organised by the Federal Government or by individual German States, or by chambers of commerce and industry, business development agencies or private consulting firms.

Co-operation exchanges

There are sector-specific co-operation exchanges, but also regionally limited ones which offer targeted opportunities to search for co-operation partners. These are often connected to trade fairs or conferences.

Foreign trade portal iXPOS

The [iXPOS foreign trade portal](#) provided by the Federal Ministry for Economic Affairs and Energy contains information and service packages designed to promote exporting and foreign trade, including the opportunity to submit and research business wishes, all bundled together.

E-commerce

Cross-border e-commerce can also be a way into foreign markets. As part of the same, your own online shop, or also the presence of an online sales platform, can be routes for generating initial inquiries from abroad and further expanding your presence there. The network of German Chambers of Commerce Abroad provide advice on suitable platforms and marketing measures.

4 CHECKLIST: ENTERING THE WORLD OF FOREIGN TRADE

In order to become familiar with the complexity of foreign trade as well as the related requirements and at the same time analyse one's own opportunities, it is advisable to consult the following checklist.

- ✓ **What is my concrete objective; what do I want to achieve by entering the world of foreign trade?**
 - Capacity utilisation
 - Spreading risk across multiple markets
 - Rationalisation and cost reduction through greater production volumes
 - Sales expansion
 - Co-operation with foreign partners
 - More efficient logistics
 - Lowering production costs and increasing quality through new supply sources

- ✓ **Is my business capable of foreign trade?**
 - Product range
 - Production and HR capacities
 - Financial resources
 - Language and country-specific cultural knowledge
 - Knowledge about customs and foreign trade law

- ✓ **Is my product suitable for foreign markets?**
 - Analysis of the target market (current and prospective situation)
 - International competitors
 - Needs
 - Price

- ✓ **Which markets are to be considered?**
 - Political, economic, legal and cultural framework conditions of target countries
 - Existing networks
 - Competitive situation



- ✓ **What export control law provisions need to be observed?**
 - National export list
 - EC dual use regulation
 - Embargo regulations
 - Sanctions lists
 - (Possible) Chinese or US (re-) export control regulations

- ✓ **Is my budget sufficient?**
 - Expense and risk
 - Credit margin
 - Costs
 - Target return
 - Timeframe
 - Financial security options

- ✓ **What sales opportunities and product requirements do I need to consider?**
 - Determining target group(s) and customer structure
 - Market volume
 - Competition (competitive situation)
 - Prices
 - Sales channels
 - Product requirements of the target country (standards, approval procedures, labelling, certification, etc.)

- ✓ **What are the customs and import regulations of the respective target markets?**
 - EU or non-member state
 - Country of agreement (where a preference or trade agreement exists)

5 COMMON ERRORS MADE IN THE REALM OF FOREIGN MARKETS DEVELOPMENT

It is not rare for a lack of information about target countries and an often unsystematic and premature entry into the market to lead to errors during initiation of foreign business, with unnecessary related costs. In the worst case, there is a risk of a quick end to the business relationship.

The mistakes below which can cause this are often avoidable:

- ✗ Insufficient knowledge of foreign trade risks and inadequate safeguards (e.g. currency risk, transportation risk, political risk, economic risk, natural events)

- ✗ A lack of knowledge of the target market (e.g. regional and legal regulations, sales opportunities and channels, demand situation, market requirements, competitive situation, import regulations, cultural adaptation)

- ✗ Insufficient checking of one's business partner, as well as the form of distribution (e.g. company data, history, creditworthiness, reputation, form of distribution, required approvals)

- ✗ Inadequate contract drafting situation as a result of missing necessary details (e.g. applicable law, Incoterms® delivery conditions)

- ✗ Inadequate information on business culture in the target country (e.g. manners, morals, customs, hierarchies)

- ✗ Lack of use of institutions which provide advice and export funding opportunities (e.g. chambers of commerce and industry, banks, German Chambers of Commerce Abroad, state funding institute)

- ✗ Lack of internal organisation and employees' qualifications for the business of exporting (e.g. language skills, exporting experience, flexibility)

- ✗ Inadequate pricing calculation due to a lack of cost awareness (e.g. transportation costs, insurance policies, import expenses, fees, certificates, pre-shipment controls, currency fluctuations)



V IMPORT/DELIVERY

All goods imported from a non-EU country must be cleared through customs. With this, it is important to clarify a few points in advance:

- Are there any import restrictions or prohibitions in place for the goods in question? If yes, with which origin countries?
- Is there an import permit or import licence requirement to be considered in connection with the product?
- To what extent is the product charged with customs duties, taxes and other import-related costs?
- Are there options for importing the product toll-free or at preferential tariffs (preferences)?
- Which customs formalities need to be fulfilled, and which documents need to be submitted to customs for import customs clearance?
- What provisions need to be observed with regard to the marketability of the product in Germany/the EU (e.g. CE marking, protection of human health)?

1 HOW DO IMPORTED GOODS NEED TO BE DECLARED?

To be able to clarify the import and export regulations for individual goods, you need to be familiar with the country of delivery and the country of origin. When it comes to

descriptions of goods, general information like "clothing" or "outer clothes for women" is not sufficient. The product must be described accurately enough to allow for assignment to a particular product number, the so-called customs tariff number, which needs to be applied for every product (see [chapter III Customs Tariff Number](#)).

2 DO IMPORTED GOODS NEED TO BE APPROVED?

Normally, the importing of goods requires no approval. Nevertheless, if you want to import goods, you should initially check whether or not you require a permit to import them. This may be the case for certain products or with imports from certain countries of origin.

Whether or not trade with a product is restricted can be determined from the German import list (an appendix to the [Foreign Trade Act](#)). The approval authority is the Federal Office for Economics and Export Control. In the case of agricultural products, the Federal Agency for Agriculture and Food is the competent authority (see [chapter X Important Partners](#)).



Product distributability

Be sure to also pay some attention to the later conformity of the goods that you import. This is necessary not for importing, but for their subsequent use in this country. For example, the goods need to satisfy the appropriate safety requirements (see the [CE mark](#)).

3 IMPORT PROHIBITIONS AND RESTRICTIONS

There are a few products which either may not be imported into the Federal Government of Germany or which may only be imported under certain conditions. This applies e.g. for animals or plants which are especially protected or products derived from them (e.g. ivory, special orchids or rare birds).

The same applies for unauthorised substances, for example in medicines or foods. Certain labelling regulations need to be followed for some products such as alcohol. Notes on import prohibitions and restrictions can be found in the [Customs Tariff](#).

4 PREREQUISITES FOR DELIVERIES FROM EU COUNTRIES

Within the EU, movement of goods is free on principle; they do not need to be cleared through customs. Such movement is known as intra-community deliveries. However, the relevant reporting requirements must be observed. There are also specific features in place for products which are subject to excise duty (e.g. alcohol, tobacco, coffee and energy products).

The following reporting requirements must be observed:

Tax reporting requirements

As a buyer of goods from the EU, you are required to pay a certain amount of sales tax which is equivalent to VAT. For this, you must declare your acquisition of European goods in an advance VAT return. However, you can, in return, deduct input tax. A prerequisite for this procedure is that you and your foreign supplier have EU VAT ID numbers. It is important that both your VAT ID number and that of your supplier appear in their invoice. In addition, it must be clear from the invoice that this concerns an intra-community delivery (it must include a note saying something like "tax-free intra-community product delivery"). Your VAT ID number can be obtained from the Federal Central Tax Office (see [chapter X Important Partners](#)).

Products subject to excise duty

If you are acquiring excise goods (e.g. brandy, beer, sparkling wine, intermediate products containing alcohol, mineral oil, natural gas, coal, electricity, tobacco, coffee, alcopops) from the EU, then they must be taxed accordingly. Since 1st January 2011, this has only been possible electronically for most such products via the Excise Movement and Control System (EMCS) which has replaced the paper-based procedure (accompanying administrative document). Use of the system requires an ELSTER certificate and registration with the Customs Information and Knowledge Management Office in Dresden.

Information on the Elster certificate can be found at:

<https://www.elster.de/eportal/start>

It is also available here:

[Applying for the Elster Certificate](#).

Statistical reporting requirement


Additionally, as the party acquiring the goods, you need to submit a special notification of receipt to the Federal Statistics Office in Wiesbaden for the INTRA-COMMUNITY TRADE STATISTICS. Statistical reports need to be submitted from the respective month onward as soon as your total remuneration from other EU Member States during the previous year has exceeded the threshold value of € 800,000 or shipments valued at more than € 500,000 have been delivered, (N.B.: reporting thresholds may change). This must always be done electronically. Information on online data transfer is provided by the [Federal Statistics Office](#).

The purpose of intra-community trade statistics is surveying of actual mutual trade in goods between Germany and other EU Member States (despatches and receipts). Only product deliveries and purchases of goods within the EU need to be reported. The provision/procurement of services is exempt from this reporting obligation.

5 SPECIFIC FEATURES REGARDING IMPORTS FROM NON-MEMBER COUNTRIES

If you are importing products from non-member countries (i.e. non-EU states), there are import duties to be paid – how they are incurred and how they are payable depends on the goods. It is necessary to submit certain import documents which are required for import customs clearance (the particulars depend on the country or the product); if appropriate they can reduce the import duties amount.

You will always require the following documents for import customs clearance:

- **Trade invoices** from the foreign supplier
- **Import declaration:** An import declaration is required for transfer of goods into a customs procedure. The import declaration can be submitted online (regular procedure) e.g. using the ATLAS system, or in paper form (Single Administrative Document  **form 0737**).

The following kinds of import duties can be levied:

- **Customs tariffs** for products from non-EU countries vary from product to product. Preferential tariffs or duty exemptions (see tariff preferences) are possible for imports from different groups of countries (instead of the standard tariff rate) if the products can be proven to have originated in the country of delivery. In exceptional cases, additional anti-dumping duties can be levied for specific goods from certain countries. These adjust the price of goods that were knowingly subsidised in the exporting country to the usual price level. Additional customs duties, levies etc. can also be applied. All information about this can be found in the customs tariff.
- The **import sales tax** is a distinct way of imposing VAT at a regular rate which is currently 19 % (the reduced rate for some goods is 7 %). With it, imported goods are equated with German goods. Companies that are entitled to deduct input tax can deduct the full amount of import sales tax as input tax.
- **Excise tax** represents a levy on the consumption or the use of special goods. In Germany, such goods include brandy, beer, sparkling wine, intermediate products containing alcohol, energy products (mineral oil, natural gas, coal), electricity, tobacco, coffee and alcopops.

The following documents may be requested in connection with importing:

- **Customs value declarations** are required if the value of the goods to be cleared needs to be determined at the time they are released into free circulation in the EU. Normally, submission of the customs declaration is not necessary in the case of products with a customs value of up to EUR 20,000, unless it involves a partial shipment or multiple shipments from the same sender to the same recipient.
- **Certificates of origin** are necessary if they are stipulated by foreign trade law or mentioned in the customs tariff.
- **Import declarations, import permits or import licences** are only necessary in certain cases, and they can be requested from the Federal Office of Economics and Export Control (in the case of commercial products) or from the Federal Agency for Agriculture and Food (in the case of agricultural products).
- **International import certificates/receipt of goods certificates** are issued by the Federal Office of Economics and Export Control. With special goods like ammunition, weapons, armaments, nuclear machinery and goods and technologies of strategic significance (e.g. computers or precision machine tools), an importing company based in Germany can be requested by its foreign contractual partner to send them an international import certificate or a receipt of goods certificate.

The following documents can, if applicable, lead to tariff savings (see tariff preferences):

- **Goods movement certificates (EUR.1, EUR.MED, A.TR.) and a declaration of origin on account for a value of goods up to € 6,000** have the purpose of ensuring duty-free importing or importing at preferential tariffs from countries or groups of countries with which the EU has entered into appropriate preferential agreements (EUR.1, EUR.MED) or free trade agreements (A.TR for Turkey).
- **Certificate of origin Form A and statements of origin** are required for claiming preferential tariffs in the case of imports from favoured developing countries. At this time, verification here is gradually being converted to a system for registered exports (REX).
- **New agreements** e.g. with Canada, Japan, Vietnam and the United Kingdom are also enacted with no need for documents. Declarations of origin/registration as an exporter (REX) are sufficient in this case.



VI

EXPORT/DESPATCH

1 WHAT NEEDS TO BE CONSIDERED IF AN ORDER IS RECEIVED FROM ABROAD?

First of all: among other things, you need to check whether the order matches the offer, whether there is anything unclear, whether the signatory has representation authorisation etc. Then, certain legal questions e.g. the applicable law and the payment and delivery conditions (Incoterms®), and thus the applicability of clauses on international trade (UN sales law), should be clarified.

The German and EU export regulations pertinent to possible authorisation requirements or export prohibitions must also be checked. Particular caution is required with orders from crisis regions. Foreign import regulations such as customs, restrictions or permits must also be observed. The solvency of a partner should be checked and the payment conditions should be agreed on. You can assess the solvency of your business partner with, among other things, the help of credit information which e.g. German Chambers of Commerce Abroad can, on commission, provide you with in the country of the commissioning company for a fee.

If it is a new client, you should refrain from making advance payments. If it concerns a larger order, financing options and safeguards should also be considered. The product liability risk can be covered by an insurance policy if necessary. Prior to exporting, the appropriate formalities need to be definitively settled.

Deliveries to other countries cannot be handled according to a uniform pattern. There are some fundamental differences that need to be considered e.g.:

- Is the delivery being made to an EU country or to a so-called non-member country?
- With deliveries to non-member countries: Can the provisions of a free trade agreement be applied?

Depending on the country of destination, different procedures will apply and different regulations need to be followed!

2 SPECIFIC FEATURES IN THE CASE OF SHIPMENTS TO OTHER EU COUNTRIES

When it comes to deliveries of goods to other countries in the EU, there are practically no required customs formalities. Ever since the introduction of the internal market on 01.01.1993, there has ceased to be any customs borders or customs controls for freight transport within the EU. This means that you are not required to make an export declaration. There are still monitoring obligations only for excise goods. However, one should also continue to observe the safety, quality and labelling requirements of other EU States (see [CE mark](#)).

However, these deliveries are subject to tax and statistical reporting requirements.

Tax reporting requirements

For German suppliers, sales are tax-free if they can prove that they are making the deliveries to another EU country (e.g. with an arrival confirmation) and if you, the supplier, and your EU partner company have a VAT ID number. Your customer is then required to pay earnings tax in their country, at an amount equivalent to the VAT in force there. Formally speaking, you need only ensure that you include both VAT ID numbers on your invoice together with a notification that it pertains to a tax-free intra-community delivery. Normally, suppliers must also submit a so-called "summary" every month. In this notification, deliveries to companies within the EU must be reported to the financial administration office with the inclusion of an appropriate VAT ID number.

Statistical reporting requirements

If your annual deliveries in all other EU Member States exceed, as a whole, the value of € 500,000, then you must submit monthly statistical reports to the Federal Statistics Office electronically (NB: reporting thresholds can change). Information on online data transmission can be found on the webpage of the [Federal Statistics Office](#).

The purpose of intra-community trade statistics is surveying of mutual actual movement of goods between Germany and other EU member States (shipments and inputs). Only goods deliveries and goods purchases within the EU need to be reported. The provision/purchase of services is exempt from this reporting obligation.

3 SPECIAL FEATURES REGARDING EXPORTS TO NON-MEMBER COUNTRIES

Exports to non-member countries must always reported to the customs authority. The procedure for this remains possible only electronically. The exporter is responsible for filling out and submitting the export declaration; however, they can appoint a representative for the same. The data can be transferred to the customs office in various ways:

- Internet-Ausfuhranmeldung Plus (IAA Plus) – only with an Elster certificate www.elster.de
- Private access to the customs system ATLAS-Ausfuhr with the use of certified software
- Through a service provider in their capacity as an applicant (e.g. freight forwarder)

The "Leaflet on customs regulations, summary registrations and re-export notifications" explains the process for filling in the export declaration. This leaflet can be downloaded from: www.zoll.de

The goods must always be presented to the customs authority during the registration (Step 1 – export customs office) and during the exporting (Step 2 – exit customs office). If requested, or if there is no functioning office, the customs authority can visit you at your company.



For a value of goods up to € 1,000 and/ or a weight of goods up to 1,000 kg, an electronic customs declaration can normally be waived in Germany, in which case it will suffice to report the goods orally at the German despatch customs office. For a value of goods between € 1,000 and € 3,000, supplying the goods at the export tariff site can be waived, but a written export registration is required.

Export accompanying document and despatch note

After the export procedure has been initiated with a declaration of the export made to the export tariff site, the customs authority shall check the registration and the products to be exported. If it is a permissible export, a so-called export accompanying document shall be created and the goods shall be transferred for export. The export accompanying document is a PDF document which must be submitted to the despatch tariff site. The Master Reference Number (MRN) on the export accompanying document allows the despatch tariff site to assign the export procedure and to end the proceedings with the final export through the creation of the despatch note. The despatch note is proof of legitimate VAT-free delivery for the company; it must be archived for any and all tax checks.



Tip
If an export takes place through German or Dutch despatch tariff sites, it may be possible to waive the submission of the complete accompanying tax document. In such cases, the MRN will suffice. Companies which export regularly can apply for simplifications with the competent main tax office.

4 EXPORTS MONITORING – WHEN WILL AN EXPORT LICENCE BE DEMANDED?

The majority of goods can be exported abroad with no problems, with no permit required.

However, the EU can restrict this freedom in certain cases, through prohibitions or approval reservations. Export controls should protect the security interests of individual countries, uphold peaceful coexistence between countries and protect the Federal Republic of Germany's foreign relationships. As a consequence, individual products are subject to authorisation, or deliveries of them are banned. It can also be prohibited to make deliveries to specific persons or specific countries (embargos).

The national export list includes an overview of goods which require export authorisation. There are also products with both civil and military uses. There are also relevant regulations for these so-called dual use goods. The legal bases for these rules are the Foreign Trade Act, the Foreign Trade Ordinance and the EC Ordinance 428/2009 (including alteration orders for them). In individual cases, product deliveries within the EU can also be subject to approval.

The approval authority is the Federal Office for Economics and Export Control (BAFA) in Eschborn, where you can also obtain further information, publications and leaflets on this topic. [BAFA](#)



Tip
Knowledge of relevant export control regulations and observing them from the start during every transaction, is a must for all companies! Export control is the thing that matters most!

5 FOREIGN IMPORT REGULATIONS AND IMPORT DUTIES

Along with German export regulations, the respective import regulations of the target country/countries in question must also be taken into account.

Consulate and model regulations

The consulate and model regulations of the Hamburg Chamber of Commerce have been acknowledged as the standard work on the topic of States' import regulations since 1920. It comprises more than 700 pages and provides an overview of the most important required shipping documents and their presentation, plus packing and marking regulations,

legalisation regulations, consulate fees and much more with almost all destination countries. Information on individual countries can be requested from the Chamber of Commerce and Industry.

EU Database: Access2Markets

In addition, import sales tax, import duties and other import taxes are payable in the destination countries. Whether or not this applies, and if so to what extent, can be viewed online in the [Access2Markets-Database](#), where the current import duties, the necessary forms and other charges related to goods are documented.



Tip
The customer should always accept responsibility for the handling of imports in their country and for the payment of all import duties (i.e. agreeing on the appropriate Incoterms®). The importer should provide you with information about goods-related requirements and other important features in the target country.

6 PAYMENT CONDITIONS

It can be extraordinarily difficult to enforce one's rights abroad. You need to negotiate the terms of payment with your contract partner, on a contract basis. Depending on how well you know your business partner, it is necessary to consider the situation surrounding the securing of your claims. Since both importer and exporter will endeavour to negotiate the most favourable terms of payment for you, an arrangement as desirable as prepayment can seldom be agreed. However, a down payment or payments on account, for example, would be conceivable.

In all matters concerning terms of payment, domestic banks in particular will be ready to provide you with advice – they have often published their own brochures on the topic.

In foreign trade, examples of common payment terms include the following:

Prepayment

Prepayment is the most secure option for the seller to get their money. In this case, they will arrange for the transportation of the shipment only after they have received the purchase price. However, it is difficult to enforce this particular payment condition against a customer when they, after all, have no guarantee of delivery of the goods.

Partial prepayment

Partial prepayment provides some security for both the seller and the buyer. However, for the seller there is still the residual risk of the buyer not paying the remaining amount. For the buyer, there is still the risk that the seller will not fulfil their delivery obligation.

The letter of credit

The letter of credit is one of the most important payment methods in the realm of foreign trade. It involves the buyer requesting the issuance of an irrevocable letter of credit by their bank. With this letter of credit, the issuing bank must pay the requested amount of money on behalf of the buyer within a certain deadline upon the transfer of appropriate documents. The foreign bank will then transfer the letter of credit to a bank based in the country of the seller. The seller will receive a copy of the letter of credit and must satisfy all the specified conditions so that the issuing bank (the buyer's) complies with the payment obligation.

The individual steps included in the practice are as follows:

- Purchase contract between the seller and the buyer
- Application for the issuance of a letter of credit made by the buyer to their bank
- Issuance of a letter of credit by the bank in favour of the seller/exporter
- Importer's bank forwards the letter of credit to the exporter's bank
- Seller receives the letter of credit
- Seller checks the letter of credit and issues the required documents (certificate of origin, company invoice, freight papers etc.) during the loading, in a manner consistent with the terms of the letter of credit (The check should extend to the agreed amount, the running time and the chance to provide the necessary documents. It may be necessary to enact a change in the letter of credit.)
- The seller submits the documents to their bank
- The export's bank checks that the documents are in agreement with the letter of credit
- The documents are forwarded to the importer's bank
- The buyer receives the documents
- The import's bank makes the payment to the exporter's bank
- The exporter's bank makes the payment to the exporter

This is the simplest kind of letter of credit transaction. In practice there are various recognised modified implementation methods; they concern payment processing first and foremost. Processing fees are payable to the bank.

To ensure even further coverage of payment risks that the seller will incur in some countries, there is the possibility of a confirmed letter of credit, whereby the domestic bank (exporter's bank) is also required to make the payment, meaning that the domestic bank will make the payment at the time of the submission of the appropriate documents, and all rest will then be regulated between the banks.

The letter of credit is the most secure payment option for the exporter: they receive a payment obligation from the foreign bank. In this respect, it comes with a certain risk for the importer, in that all documents must comply with the terms of the letter of credit; however, there is no guarantee that the quality of the delivered goods will match the quality specified in the documents.

Under the terms of the letter of credit and national regulations, the material demanded from the client will be mainly the following documents which prove the claim of ownership of the goods:

- Business invoice
- Transportation document
- Insurance certificate
- Certificate of origin
- Certificate of quality
- Packing list



Tip

More detailed information on how letters of credit transactions are processed can be obtained from your domestic bank, through which you can also obtain the "Uniform Guidelines and Customs for Documentary Letters of Credit" which is issued by the International Chamber of Commerce.

Cash against documents

The payment method of cash against documents is also a very common method of payment in the realm of foreign trade. As part of it, the seller also drafts their trade documents during the loading of the shipment and submits them to their domestic bank which will then forward them to the importer's bank. The buyer receives the documents; however, they will only be issued against payment. For the seller, the risk that the buyer will not accept the documents while the sent material is in fact already being transported remains with this condition.

Reasons for non-acceptance of the documents include:

- 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 payment condition documents against acceptance, the procedure is as in the above description. However, upon presentation of the documents through their bank, the buyer does not need to pay immediately but to accept a bill of exchange. This payment term is applied mainly when a longer payment term has been agreed on. There is also the risk that the buyer will not accept the bill of exchange, or not make any payment.



Tip

More detailed information on how debt collection transactions are processed (cash against documents and documents against acceptance) can be obtained from your domestic bank, through which you can also obtain the "Uniform Guidelines and Customs for Debt Collection" which is issued by the International Chamber of Commerce: www.iccgermany.de

Bank Payment Obligation

The International Chamber of Commerce (ICC) officially introduced a new payment transaction condition for foreign trade on 1 July 2013: the Uniform Rules for Bank Payment Obligation (URBPO). The Bank Payment Obligation (BPO) is an irrevocable promise to pay made by a bank to the seller's bank (not the seller), the promise being to make the payment by the due date. The promise to pay proceeds on the basis of an electronic comparison of trade data (data matching). With this, for the first time, the payment obligation valid from an open invoice is secured between the banks and can be financed if necessary.



Tip

More detailed information on the Uniform Rules for Bank Payment Obligation (URBPO) can be obtained from your domestic bank. You can obtain the URBPO from the German Chamber of International Commerce (ICC Germany): www.iccgermany.de

Credit insurance

An additional credit insurance policy for exports can be taken out to keep the payment default risk as low as possible. More detailed information about this can be obtained from the relevant credit insurers in Germany (see [chapter X Important Partners](#)).

Foreign currency transactions

In cases where the foreign trade transaction cannot be concluded on a EURO basis, the domestic bank should be consulted about a possible exchange rate hedge.

7 DELIVERY CONDITIONS

You can also freely negotiate the delivery conditions with your foreign customer. When doing this, you should consider up to what stage you are prepared to bear the costs and the risk recognised with the delivery of the goods. Unless you will be bearing the risk for a very long time e.g. up until the point where the goods are handed over to the recipient, it may be advisable to enter into a transportation insurance policy. It is recommended that the international trade terms (see Incoterms®2020) are used which precisely define what costs and risks are to be borne by the exporter and by the importer respectively during the transportation.

During the drafting of the contract, the buyer and the seller can be sure of being able to determine their obligations easily and clearly with the use of an Incoterms® clause. This can help to prevent misunderstandings and resulting disputes.

The clauses regulate the following questions between seller and buyer:

- Who has what obligations in the goods transportation route?
- Who bears which costs in the goods transportation route?
- Who is required to bear which transportation-related risk and if appropriate insure against it, and up to when/from when?
- Who is expected to take care of the export and import processing of the goods?
- Who procures and pays for the necessary goods documents?
- Who procures and pays for which transportation documents?
- Who is to insure whom, and how and to what extent, and who bears the costs for it?
- Who needs to satisfy which information requirements?
- Who carries out goods checking and pays the costs for it?
- How is packing to be done, and who bears the packing costs?

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Applicable for every type or combination of transportation (multimodal):

- EXW – Ex Works
- FCA – Free Carrier
- CPT – Carriage Paid To
- CIP – Carriage and Insurance Paid To
- DAP – Delivered at Place
- DPU – Delivered at Place Unloaded
- DDP – Delivered Duty Paid


Only applicable with transportation involving seagoing and waterway vessels:

- FAS – Free Alongside Ship
- FOB – Free On Board
- CFR – Cost and Freight
- CIF – Cost, Insurance and Freight

A specific location should be named with each delivery condition, along with the year of the version of Incoterms® that is to be applied. Appropriate delivery conditions from previous versions (e.g. 2000, 2010) can also be agreed on. However, the specific version must always be mentioned.

8 MARKING AND LABELLING REGULATIONS

Regulations for marking and labelling differ from one country to another for a whole range of products. In most cases, it is consumer goods which are intended for human consumption (food) or for direct use on the human body (cosmetics, pharmaceuticals). Some countries also demand separate certification for certain products. This can lead to significant costs, especially if the certification is to be carried out by national certification bodies. Exporters should ask their foreign business partners about existing special regulations. Information about it can also be found in the "Consulate and Model regulations".

Importers should bear in mind that they are responsible for compliance with the relevant EU regulations, as they are putting the products "on the market" in the EU (see  **CE mark**).

9 PACKAGING REGULATIONS

Exactly which package is the correct one in individual cases depends first of all on the country of destination. Packaging made of wood, in particular, must comply with the prevailing laws and standards in order to guarantee safe import as well as smooth customs clearance. In this regard, the IPPC standard ("International Plant Protection Convention") ISPM number 15 has become increasingly important in that phytosanitary treatment and monitoring measures have been established with the aim of reducing the risk recognised with the spread of harmful organisms through wood packaging material in the realm of international trade.

At a European level, despite an amended EU packaging directive ((EU) 2018/852), national regulations for handling packaging remain very different. When companies put packaged goods on the market at European internal market level, they need to observe the requirements of the country in question. For example: in Denmark, a special consumption tax is levied on certain packaging; in Greece, foreign online and mail order companies may only register through a representative; in Spain, there is a legal labelling requirement, whereby the Green Dot must be printed on packaging. The DIHK has issued a practical guide for companies which includes an overview of the regulations in the respective countries.

10 MARKING OF PACKAGES

Every package should, where possible, be marked with at least the following data on two pages (which are adjacent or opposite one another):

- Recipient
- Port of destination
- Order number
- Weight

Additional marking data can be prescribed by the buyer or by the destination country.

This is important, for the following reasons:

- For import customs clearance to run smoothly
- So that the goods can be assigned to the recipient
- So that the goods won't become lost in the event of any reloading
- If necessary, the sender will be able to prove that the goods are their own

11 EXPORT INSURANCE POLICIES

Export insurance protects the supplier against the risk of the customer not paying. In addition to you doing your own credit check of the customer, this is another good way to hedge your transaction. There are state and private insurance policies available.

State insurance covers the following two cases:

- A customer has placed an order, and the product has been manufactured, but it cannot be sent as the political situation precludes it or because the customer is insolvent.
- After delivery of the goods, the monetary claim is irrecoverable.

Private export credit insurance

Private credit insurers offer protection against economic risk with an export transaction in countries with a low political risk. Political risks are mostly covered for short contractual periods. A private export credit insurance policy covers all of an exporter's export transactions in a region as part of a covering agreement. As part of it, a fixed credit limit is defined for each of the exporter's customers. The exporter can guarantee the customer trade credits (open account on target) up to this limit.

For small companies with an annual turnover of up to five million EUR there are also export policies offered by private credit insurers. An overview of these private credit insurers can be obtained from the [iXPOS portal](#) or through your chamber of commerce and industry.

12 CALCULATION

A calculation should be made to check whether a foreign transaction is worth it. The points addressed below represent no final or binding calculation basis; in addition, not all costs are always included.

In addition, it must be borne in mind that expenses at the start of market development are likely to be higher (e.g. market analyses, more frequent trade fair participation, greater staff costs) than in ongoing business. However, cost recovery should be possible and realisable in the longer term.

The price calculation objective must be one of determining the incurred transaction costs prior to the settlement and covering them in full, while at the same time generating sufficient sales and a reasonable profit. The originally higher expense must ultimately be covered by the profit.

EXAMPLE OF AN EXPORT PRICE CALCULATION:

Material costs (raw materials, auxiliary material costs and resource costs)	
+ Labour costs	
+ Additional personnel expenses	
+ Required product adjustment (e.g. different technical regulations)	
= Total prime costs ex works unpacked	
+ Imputed profit	
+ Costs for storage and special packaging (e.g. packaging for marine transportation)	
+ Costs for certifications and legalisations	
+ Financing costs (e.g. for letter of credit)	
+ Legal advice (e.g. for contract drafting)	
+ Translations (e.g. for documentation)	
+ Telephone, fax and other costs	
+ Costs for agreed warranties	
= Offer price with delivery basis EXW	
+ Freight carrier loading costs, export customs clearance, export licence	
+ Export document as per destination country requirements	
+ Loading costs at the factory (place of delivery = factory)	
+ Transport costs/insurance up to agreed place of delivery (place of delivery = factory)	
= Offer price with delivery basis FCA	
+ Transport costs/insurance up to shipping port	
= Offer price with delivery basis FAS	
+ Costs for loading on the deck of the vessel	
+ Storage costs, port handling costs	
= Offer price with delivery basis FOB	
+ Transport costs up to destination location/destination port	
= Offer price with delivery basis CPT/CFR	
+ Insurance for transport up to destination location/destination port	
= Offer price with delivery basis CIP/CIF	
+ Transport costs/insurance to customer in target country (trailing)	
= Offer price with delivery basis DAP	
+ Unloading costs at destination location	
= Offer price with delivery basis DPU	
+ Costs in the destination country like import sales taxes, customs duties	
= Offer price with delivery basis DDP	
+ Assembly costs (if required)	
+ After-sales support (if required)	



Even during the phase of the preparation of an offer for a customer, an effort should be made to determine as many of the listed calculation parameters as possible, so that any request by the customer can be responded to according to a certain delivery basis, with all incurred costs taken into account.

Such a procedure will prove your flexibility to a customer and secure you a successful transaction. In oral negotiations in particular, it is highly advantageous to have the possible offer price variants ready immediately. Costs which you have not calculated are usually at your expense – they can seldom be requested back.

In this context, it is very important to determine the purchase price level for the products that you offer in the country of the buyer and compare it with the possible offer price. From the output it is possible to determine whether the costs need to be lowered to allow for sales in the target market or whether an unexpected increase in revenue can be expected.

Generally, the price should also be renegotiated for each new order, the reason for this being continuously changing framework and cost regulations which are to be considered in the pricing.

The price amount can be actively influenced by the exporter e.g. with the distribution of transport costs and risks between exporter and importer, as well as with discount offers.

13 FINANCING

Whether or not a foreign order is worth it is decided by not only the product but also financing. A lot of time can pass from initiation of the contract to manufacturing and delivery and payment. An advance payment can be financed in various ways.

For example: bank loans, international loans and bill of exchange financing have been listed as options for short-term financing. But banks and special credit institutions also offer long-term financing models. The most important long-term financing packages are the export loans offered by the „Ausfuhrkreditgesellschaft AKA“ (“Export Credit Company”) and the „Kreditanstalt für Wiederaufbau (KfW)“ (“Credit Institution for Reconstruction”).

Checklist – planning the financial framework

- How great is the financing requirement?
- What kind of funding timeframe is realistic?
- What kind of loan financing is possible?
- How creditworthy is the business partner?
- What is the political and economic situation in the recipient country like?
- How high is the exchange rate risk?
- Was there any discussion or negotiation concerning borrowing with the client?
- Are there possibilities for pre-financing e.g. instalments?
- Can your company financially cushion any business difficulties?
- Is a state export guarantee possible?
- Should any export insurance policy be entered into?

VII TEMPORARY EXPORT

The export regulations listed above are not easily transferable to products which are to be exported only temporarily. The export absolutely must be reported to the customs authorities; however, there are regulations which must be observed – in the destination country in particular – which allow for temporary importation of goods possibly without having to pay import duties.

The following are options when it comes to processing a temporary import:

Cash deposit of collateral

Products which are to be only temporarily imported into a country and then exported again do not normally need to be cleared immediately. However, the customs authorities will demand a security payment of at least the value of possible import duties. Such a security payment will be refunded when the goods are re-exported.

ATA carnet

For products like e.g. professional equipment, exhibition goods or product samples there is a special customs procedure which is covered by the ATA carnet. Countries which have acceded to this procedure have thus allowed for a simplified procedure for import and re-export of these products,

with no deposit of cash collateral. In Germany, ATA carnets are issued by the chambers of commerce and industry which also provide information on all details of this procedure.

Returned goods

Products which were exported from the EU in free circulation can be re-imported into the EU in an unaltered state duty-free within 3 years under certain circumstances.



For products which are only temporarily exported the appropriate export permits must also be obtained if the export is subject to authorisation.

Special case: processing traffic

With processing traffic i.e. temporary exporting or importing for the purpose of refinement of a product there are some customs procedures in place to be recognised in connection with active product refinement (i.e. importing) and passive product refinement (i.e. exporting). Temporary exporting relates only to transactions in which the products are re-imported in an unaltered state and they do not experience any increase in value abroad.

VIII LEGAL PECULIARITIES WHEN ENTERING INTO A CONTRACT

1 GENERAL

For your foreign trade to be a success, it is necessary to give some thought to legal issues. When in the country of your foreign business partner, expect laws and customs different to those in Germany to apply.

For example: think about commercial and sales law, warranty regulations, product liability, packaging regulations or a different procedural law. Even the general terms and conditions are not as important as they are in Germany. Sometimes they are not acknowledged at all, or only partly acknowledged if they have been signed by both partners.



Sample sales contracts:

The greater the level of diligence with which you draft your contracts and discuss things with your customer, the more you are likely to avoid legal disputes. Sample sales contracts for international goods sales can be requested from the German branch of the International Chamber of Commerce. www.iccgermany.de

Under the regulations of German international private law, the law of the seller's country must always be applied. However, the parties can also agree that a different law will apply. It should be contractually established whether the law of the Federal Republic of Germany, the law of your business partner's country or even the law of another country should apply. You should of course check beforehand which law contains the most favourable regulations for you e.g. when it comes to warranty or statutes of limitations. In most cases, the UN sales law will also apply. Please look at the relevant explanations in this brochure.



Tip

For purposes of evidence, contracts, changes in contracts and other important agreements should also always be established in writing and agreed upon by both parties via signature. It is only sensible to have a contract negotiated/checked by a German lawyer who resides in the respective country of the business partner, and this can save a lot of trouble and expense. Addresses of German lawyers living abroad can be obtained from your chamber of commerce and industry, from the respective German Chamber of Commerce abroad on site, from the Federal Chamber of Attorneys or, if need be, even from your bank or insurance company.

It is also advisable to establish a place of jurisdiction on a contractual basis i.e. determine (definitively) which court should be responsible in the event of a legal dispute. Regarding the same, cost aspects should also be taken into account such as the duration period of the related proceedings and the enforceability of judgments.

In many cases, the relevant legal departments of the German Chambers of Commerce abroad can also provide you with appropriate legal information in connection with drafting or reviewing contracts.

2 UN PURCHASING LAW

When it comes to concluding foreign trade contracts, the UN purchasing law – also known as the "Uniform sales law for international goods contracts" or as the "United Nations Convention on contracts for the international sale

of goods dated 11 April 1980" – should be considered. The UN purchasing law applies (with limited exceptions) for international sales contracts in which work delivery contracts are treated equally as a matter of principle.



Attention!

UN purchasing law applies provided that the respective application requirements are met, in particular when a purchase contract with a given party from one of the other contracting states is entered into. For example, if you agree that German law is to be applied, UN purchasing law shall apply, as it is a supranational law. This means that it applies "automatically", meaning that you must expressly exclude its applicability on a contractual basis if you intend to agree on another law. At the time of writing there are more than 90 countries that have subscribed to the "Uniform sales law for international goods contracts" on a contractual level. It is generally known, explicitly tailored to cross-border trade and easily available as a contract text in many languages and countries.

The UN purchasing law regulates the formation of sales contracts, including the agreement under the relevant general terms and conditions. It also contains extensive regulations on the rights and obligations of the buyer and the seller as well as provisions to be observed in the event that the contractual parties fail to fulfil their contractual obligations.

Just as every contract represents a compromise between the parties involved, the UN purchasing law is also a compromise between the laws of many countries. You can freely inquire about participating countries with your Chamber of Commerce and Industry.



Tip

Since UN purchasing law differs from German law in essential points, you should become familiar with these regulations and adjust your contracts etc. accordingly!

3 CHECKLIST: THE CONTENT OF AN EXPORT CONTRACT

When you are entering into an export contract, you should check the existing record for the points listed below in the contract. Not all points raised are mandatory for each contract. However, it makes sense to consider these points prior to concluding a contract and to negotiate those points which are necessary in your case as you account for them in the contract. There is no claim that the content listed is complete. Possible validity of the UN purchasing law should be considered, and a reference to the international delivery and trade clauses of the ICC (Incoterms®2020) should be included where requested.

Prior to entering into a contract, check that the following points have been accounted for in your contract:

✓ Contract date

✓ Contract language

✓ Contract partner

- Exporter: company name, which law shall the legal form be based on?, address
- Importer: company name, which law shall the legal form be based on?, address (representative if appropriate)

✓ Contract content

- Purchase contract, contract for work and services, general terms and conditions or similar

✓ Goods type and quantity

- Goods description (appearance, equipment, makeup, performance characteristics, quality etc.)
- Exact count or quantity of the goods

✓ Price

- Total price, unit price (if appropriate), where possible in connection with international delivery and trade clauses
- Regulations regarding who bears which additional costs, taxes, fees, insurance payments, customs tariffs etc.
- Hedging currency risks
- Agreements regarding quantity bonuses or discounts
- Are there any escalation clauses by which prices may be adjusted in the case of long-term contracts?
- How will the overall price change in the event of any subsequent rising calculated insurance costs?

✓ Payment

- Currency
- Payment deadlines, type and location
- Bank details
- Proof of payment
- Payment protection

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

- With the delivery, is there any reference to the international trade clauses of the ICC which regulate the distribution of costs and risks? If not, who incurs the costs and the risk in relation to the delivery?
- Who will bear the costs for any insurance policies that need to be entered into, and what coverage sums should you have?
- Means of transportation
- Transportation route
- Place of delivery
- Delivery deadline and possible partial deliveries
- Obligations of provision of evidence for the shipping
- Default regulations, such as notification and penalty
- Force majeure (country-specific recognition of reasons)

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

- When must the seller inform the buyer about the shipping, the arrival of the goods and (possibly) about the place of arrival etc.?
- Who is responsible for loading/unloading and who pays for it?
- By what time must the unloading be completed?
- Are there to be any late penalties?

✓ Transport packaging

- Is the exporter required to provide any standard or special packaging?
- Who will bear the costs for special packaging?

✓ Warranty and limitation of liability

- Which person/institution is expected to check the quality and quantity of the goods at the time of unloading/at the destination, and within which time frame?
- Who will pay for an independent auditor? If the quality and the quantity of the goods are determined to be good, this must be binding for both parties.
- Limitation of guarantee for rework or subsequent delivery
- The buyer's right of withdrawal in the event of multiple unsuccessful improvement or delivery



- Other exclusion of warranty
- Warranty period
- Start of the term
- If other points are to be guaranteed: in writing
- Disclaimer for lost profit and consequential damage
- Buyer's rights in the event of defects
- Seller's rights
- Buyer's liability with reverse transaction

✓ **Law, language, place of jurisdiction**

- The applicable law with the transaction, the language of negotiation and the place of jurisdiction should be established. If arbitration proceedings are requested, then the arbitration tribunal should be involved along with the corresponding notification.

✓ **Retention of title and transfer of risk**

- Is there any valid retention of title in the import country, and how is it legally structured there?
- One thing to be regulated is if risk concerning loss of or damage to the goods is transferred to the buyer (possibly with reference to the desired version of Incoterms®).

✓ **End of the business relationship**

- A right of termination (written form, time) on the part of the seller e.g. due to bankruptcy, insolvency of the buyer, loss of licencing, company takeover etc. can be accepted.

✓ **Prohibitions**

- The right of assignment, transfer or delegation of tasks or partial tasks, claims, rights and obligations should probably be restricted or excluded.

✓ **Intellectual property**

- Some safeguard clauses need to be inserted.

✓ **Force majeure**

- What counts as force majeure, and what regulations will be applied in response to such cases?

✓ **Contract changes**

- Contractual changes should be possible only through writing!

✓ **Signatures with a full name**



Observing national legislation:

Please also always make an absolute point of observing the national legislation in the countries of your contractual partners!



IX FUNDING PROGRAMMES IN THE STATE OF MECKLENBURG- VORPOMMERN AND IN THE FEDERAL REPUBLIC OF GERMANY

The State of Mecklenburg-Vorpommern supports the country's companies in their efforts to open up new markets abroad. The State supports the perspectives and opportunities that this opens up, with various funding programmes. The various [support programmes offered by the Mecklenburg-Vorpommern State Government](#) can be viewed online.

The Federal Government, too, promotes the foreign market development of German companies through diverse programs and initiatives. The Federal Ministry for Economy and Energy and the Federal Ministry for Consumer Protection,

in co-operation with the [Association of the German Trade Fair Industry \(AUMA\)](#), support German companies when it comes to participation in foreign trade fairs.

There is also a market development programme offered by the Federal Ministry for Economy and Energy, along with numerous, sector-specific export initiatives and support programmes which are clearly indicated in the [iXPOS-portal](#). The [Federal Office for Economics and Export Control](#) provides information on the funding opportunities for foreign market development offered by the BMWi.



IMPORTANT PARTNERS

CHAMBERS OF COMMERCE AND INDUSTRY IN MECKLENBURG-VORPOMMERN MECKLENBURG-VORPOMMERN STATE GOVERNMENT

Chamber of Commerce and Industry in Neubrandenburg for East Mecklenburg-Vorpommern

Katharinenstraße 48, 17033 Neubrandenburg
Phone +49 395 5597-0, Fax +49 395 5597-510
E-mail: info@neubrandenburg.ihk.de

www.neubrandenburg.ihk.de/en/

Chamber of Commerce and Industry in Schwerin

Ludwig Bölkow House
Graf-Schack-Allee 12, 19053 Schwerin
Phone +49 385 5103-0, Fax +49 385 5103-999
E-mail: international@schwerin.ihk.de

www.ihkzuschwerin.de/servicemarken/english

Chamber of Commerce and Industry in Rostock

Ernst-Barlach-Straße 1-3, 18055 Rostock
Phone +49 381 338-0, Fax +49 381 338-617
E-mail: international@rostock.ihk.de

www.rostock.ihk24.de/english-5361332

Mecklenburg-Vorpommern State Chancellery

Department 350 – Foreign Trade and Trade Fairs
Schloßstraße 2-4, 19053 Schwerin
Phone +49 385 588-0, Fax +49 385 565-144
E-mail: poststelle@stk.mv-regierung.de

www.stk.regierung-mv.de

GERMAN CHAMBERS OF COMMERCE ABROAD

The addresses of all German Chambers of Commerce Abroad can be obtained from your Chamber of Commerce and Industry or can be viewed at www.ahk.de/en/

APPROVAL AUTHORITIES

Federal Office for Economics and Export Control

Frankfurter Straße 29-35, 65760 Eschborn
Phone +49 6196 908-0, Fax +49 6196 908-800
E-mail: poststelle@bafa.de

www.bafa.de

Federal Agency for Agriculture and Food

Kurt-Georg-Kiesinger-Allee 3, 53175 Bonn
Phone +49 228 99307-30, Fax +49 228 99307-5207
E-mail: poststelle@bfarm.de

www.bfarm.de

Federal Office for Medicaments and Medical Devices

Deichmanns Aue 29, 53179 Bonn
Phone +49 228 6845-0, Fax +49 228 6845-3101
E-mail: info@ble.de

www.ble.de

Federal Office for Consumer Protection and Food Safety

BVL Braunschweig, Building 247
Bundesallee 50, 36116 Braunschweig
Phone +49 531 21497-0, Fax +49 531 21497-299
E-mail: poststelle@bvl.bund.de

www.bvl.bund.de

CERTIFICATION BODIES

BUREAU VERITAS S.A.

Veritaskai 1, 21079 Hamburg
Phone +49 40 23625-0, Fax +49 40 23625-422
E-mail: info@de.bureauveritas.com
www.bureauveritas.de

DIN GOST TÜV Berlin-Brandenburg Fellowship for certification in Europe Ltd.

Budapester Straße 31, 10787 Berlin
Phone +49 30 2601-2110, Fax +49 30 2601-1210
E-mail: service@din-gost.de
www.dincertco.de

TÜV Rheinland Holding AG

Am Grauen Stein, 51105 Köln
Phone +49 221 806-0, Fax +49 221 806-114
E-mail: internet@de.tuv.com
www.tuv.com

SGS Germany GmbH

Hamburg branch
Rödingsmarkt 16, 20459 Hamburg
Phone +49 40 30101-0, Fax +49 40 32633-1
www.sgsgroup.de

CUSTOMS OFFICES IN MECKLENBURG-VORPOMMERN

Main Customs Office, Stralsund

Hiddenseer Straße 2, 18439 Stralsund
Phone +49 3831 3561-0, Fax +49 3831 3561-121
E-mail: poststelle.hza-stralsund@zoll.bund.de

Pomellen Customs Office

Autobahn 11, 17329 Pomellen / Nadrensee
Phone +49 39746 267-0/-11, Fax +49 39746 267-12
E-mail: poststelle.za-pomellen@zoll.bund.dehzahst.bfinv.de

Laage Customs Office

Frachthofstraße 2, 18299 Laage
Phone +49 38454 21021, Fax +49 38454 21022
E-mail: poststelle.za-laage@zoll.bund.de

Rostock Customs Office

Ost-West-Straße 12, 18147 Rostock
Phone +49 381 66672-0/-31, Fax +49 381 66672-50
E-mail: poststelle.za-rostock@zoll.bund.dehzahst.bfinv.de

Ludwigslust Customs Office

Am Brink 35, 19288 Ludwigslust
Phone +49 3874 4279-20, Fax +49 3874 4279-22
E-mail: poststelle.za-ludwigslust@zoll.bund.de

Main Customs Office, Stralsund – Clearance Office

Hiddenseerstraße 2, 18439 Stralsund
Phone +49 3831 3561616, Fax +49 3831 3561620
E-mail: poststelle.abfst.stralsund@zoll.bund.dehzahst.bfinv.de

Mukran Customs Office (Sassnitz)

Im Fährhafen Sassnitz, 18546 Sassnitz
Phone +49 38392 55130, Fax +49 38392 32119
E-mail: poststelle.za-mukran@zoll.bund.de

Wismar Customs Office

Dr.-Leber-Straße 28, 23966 Wismar
Phone +49 3841 4613-0, Fax +49 3841 4613-28
E-mail: poststelle.za-wismar@zoll.bund.dehzahst.bfinv.de

Neubrandenburg Customs Office

Ihlenfelder Straße 112+114, 17034 Neubrandenburg
Phone +49 395 3503100, Fax +49 395 3503120
E-mail: poststelle.za-neubrandenburg@zoll.bund.de

Wolgast Customs Office

Lange Straße 19-20, 17438 Wolgast
Phone +49 3836 23290, Fax +49 3836 232913
E-mail: poststelle.za-wolgast@zoll.bund.dehzahst.bfinv.de

GERMAN GOVERNMENT AGENCIES, FEDERAL AGENCIES, FEDERAL INSTITUTIONS AND MORE

Federal Central Tax Office

Saarlouis Field Office
Ludwig-Karl-Balzer-Allee 2, 66740 Saarlouis
Phone +49 228 406-0, Fax +49 228 406-3801
E-mail: poststelle-saarlouis@bzst.bund.de

www.bzst.de

Germany Trade and Invest (GTAI)

Friedrichstraße 60, 10117 Berlin
Phone +49 30 200099-0, Fax +49 30 200099-111
E-mail: office@gtai.de

www.gtai.de

Federal Ministry for Economic Affairs and Climate Action

Scharnhorsterstraße 34-37, 10115 Berlin
Phone +49 30 18615-0, Fax +49 30 18615-5208
E-mail: info@bmwi.bund.de

www.bmwi.de

Federal Association of German Export Trade (reg. ass.)

Am Weidendamm 1A, 10117 Berlin
Phone +49 30 72625790, Fax +49 30 72625799
E-mail: contact@bdex.de

www.bdex.de

EXPORT FINANCING – EXPORT INSURANCE

Credit Institute for Reconstruction

Palmengartenstraße 5-9, 60325 Frankfurt/Main
Phone +49 69 7431-0, Fax +49 69 7431-2944
E-mail: info@kfw.de

www.kfw.de

AKA Export Credit Company Ltd.

Große Gallusstraße 1-7, 60311 Frankfurt/Main
Phone +49 69 29891-00, Fax +49 69 29891-200
E-mail: info@akabank.de

www.akabank.de

Euler Hermes Germany

Branch for Euler Hermes SA
Friedensallee 254, 22763 Hamburg
Phone +49 40 8834-0, Fax: 040 8834-7744
E-mail: info.de@eulerhermes.com

www.eulerhermes.de

Coface Germany

Branch of Coface S.A.
Isaac-Fulda-Allee 1, 55124 Mainz
Phone +49 6131 323-0, Fax +49 6131 3727-66
E-mail: info@coface.de

www.coface.de

Atradius Credit Insurance

Branch of Atradius Credit Insurance N.V.
Opladener Straße 14, 50679 Köln
Phone +49 221 2044-0, Fax +49 221 2044-4422
E-mail: customerservice.de@atradius.com

www.atradius.de

R+V General Insurance AG

Taunusstraße 1, 65193 Wiesbaden
Phone +49 611 5330, Fax +49 611 5334500
E-mail: ruv@ruv.de

www.ruv.de

Zurich Group

Solmsstraße 27-37, 60486 Frankfurt/Main
Phone +49 69 71150, Fax +49 69 71153358
E-mail: service@zurich.de

www.zurich.com

COMPETENT BODIES FOR MEDICAL-PHARMACEUTICAL, ANIMAL AND FOOD PRODUCTS IN MECKLENBURG-VORPOMMERN

Mecklenburg-Vorpommern State Office for Health and Social Affairs

Medicines monitoring and testing agency
Wismarsche Straße 298, 19055 Schwerin
Phone +49 385 58859-380
E-mail: poststelle.amuest@lagus.mv-regierung.de
www.lagus.mv-regierung.de

Responsibility e.g. for Free Sales Certificate
for Medicine Products

Mecklenburg-Vorpommern Veterinary and Food Inspection Offices

The responsibility lies with the Veterinary and Food
Monitoring Office of the district or the independent city.
Web: [📄 Contacts for local Veterinary and Food
Inspection Offices](#)

FURTHER INFORMATION AND ADVICE CENTRES

Federal Statistics Office

Gustav-Stresemann-Ring 11, 65189 Wiesbaden
Phone +49 611 75-1, Fax +49 611 72-4000
E-mail: poststelle@destatis.de
www.destatis.de

Customs Information and Knowledge Management

Carusufer 3-5, 01099 Dresden
Phone +49 351 44834-210, Fax +49 351 44834-590
E-mail: redaktion@zoll.de
www.zoll.de

Association of the German Trade Fair Industry

Littenstraße 9, 10179 Berlin
Phone +49 30 24000-0, Fax +49 30 24000-330
E-mail: info@auma.de
www.auma.de

Association for Structure and Work Market Development Ltd.

Schulstraße 1, 19055 Schwerin
Phone +49 385 557750, Fax +49 385 55775-40
E-mail: info@gsa-schwerin.de
www.gsa-schwerin.de

Mecklenburg-Vorpommern State Funding Institute

Werkstraße 213, 19061 Schwerin
Phone +49 385 6363-0, Fax +49 385 6363-1212
E-mail: info@lfi-mv.de
www.lfi-mv.de

German Association for International Co-operation

Poststraße 51, 20354 Hamburg
Phone +49 40 180472450
E-mail: info@giz.de
www.giz.de

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PUBLISHER

Neubrandenburg Chamber of Commerce and Industry for East Mecklenburg-Vorpommern

Katharinenstraße 48, 17033 Neubrandenburg
Phone +49 395 5597-0, Fax +49 395 5597-510
Editorial staff: Department for
economy and local policy sector
Ralf Pfoth
E-mail info@neubrandenburg.ihk.de
Web www.neubrandenburg.ihk.de

Rostock Chamber of Commerce and Industry

Ernst-Barlach-Straße 1-3, 18055 Rostock
Phone +49 381 338-202, Fax +49 381 338-209
Editorial staff: Department for
Commerce/Services/Tourism/Foreign Trade/Europe
Peter Volkmann
E-mail international@rostock.ihk.de
Web www.rostock.ihk24.de

Schwerin Chamber of Commerce and Industry

Ludwig-Bölkow-House
Graf-Schack-Allee 12, 19053 Schwerin
Phone +49 385 5103-202, Fax +49 385 5103-9210
Editorial staff: Department for
regional economic policy and international affairs
Stefanie Richter
E-mail international@schwerin.ihk.de
Web www.ihkzuschwerin.de

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Praktische Arbeitshilfe IHK
www.zoll.de





Chambers of Commerce and Industry
in Mecklenburg-Vorpommern



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