

**Customs Procedures in Germany**

<b>Procedure</b> <i>(German name)</i>	<b>Description</b>
Release for Free Circulation <i>(Überführung in den freien Verkehr)</i>	The most commonly used customs clearance procedure: the imported goods, which are meant to be used/sold in Germany, are subject to the applicable customs duties and taxes. The importer pays the duties and is free to dispose of the goods.
Customs Warehousing <i>(Zollagerverfahren)</i>	Imported goods are exempted from customs duties within the EU, whenever they are temporarily stored in bonded warehouses in the EU customs area waiting to be re-exported.
Inward Processing <i>(Aktive Veredelung)</i>	This procedure applies when imported goods are intended to be used in the production of other products within the EU which are then exported outside the EU. Any customs duties paid on the pre-product(s) are then reimbursed.
Outward Processing <i>(Passive Veredelung)</i>	If community goods are exported temporarily for processing, repairing, or working abroad, the newly created and re-imported goods are subject to import duties. These duties are based on the value added outside the EU customs territory.
Processing under Customs Surveillance <i>(Umwandlungsverfahren)</i>	This procedure applies when imported goods are intended to be used in the production of other products within the EU which are then released for free circulation. In this case, only the final products are liable for customs duties.
Transit <i>(Versandverfahren)</i>	A transit procedure, with the appropriate supporting documentation, facilitates the customs-free transfer of imported goods to an interior customs post for customs processing.
Temporary Importation <i>(vorübergehende Verwendung)</i>	<p>Items that are only temporarily brought into the European Union and are intended to be re-exported without modification, e.g. exhibits for trade fairs, can be partially or even fully exempted from customs duties.</p> <p>Generally, a deposit equal to the import duties is required for customs processing. Deposits are then refunded upon re-exporting. In place of this deposit, however, various internationally recognized Carnets (ATA, CPD or TIR) can be presented for both transit and temporary importation purposes.</p>

Please contact the [German Customs Administration](#) with specific customs questions.