## Information sheet Customs duties for test specimens



The importation of products of any kind into the Federal Republic of Germany is regulated in comprehensive legislation.

MPA Dresden GmbH imports products from third countries (not belonging to the EU) into the customs territory of the European Union for the purposes of testing and analysis. For such goods, a non-tariff duty exemption is provided of which MPA Dresden GmbH makes use of on a regular basis. Accordingly the shipper or customs agent contracted by the sender / customer of MPA Dresden GmbH registers the goods with the various German customs offices for release into free circulation with total relief from import duties (end use).

With the customs declaration, as a rule, the form 0123-E (sample goods declaration) which is filled in by MPA Dresden GmbH is to be submitted to the customs office by the shipper or customs agent contracted by the sender / customer. The nationwide applicable procedures, and as stipulated by the customs administration manual, provide that the customs endorsements for the process (the utilisation period, among other things) even in the case of electronic customs declaration are entered on the reverse side of the paper form 0123-E. After acceptance of the customs declaration and handover of the goods in the process, page 3 of the form 0123-E (intended for them) is passed on by the shipper or customs agent contracted by the sender / customer to the supervising customs office responsible for the purpose of monitoring the process and page 1 (intended for the user (MPA Dresden GmbH)) is sent back to MPA Dresden GmbH.

The coding specification 9DDQ does not replace the physical template of the form 0123-E with the customs office at the time point of clearance.

Test specimens for sample goods, i.e. fire extinguishers, fire extinguishing media and products for fire tests are not intended for free circulation and thus need not be declared under customs regulations as goods for free circulation. The sample goods are in principle free of duty.

In determining the value for the sample goods, the sales value of the subsequent products may not be taken as a basis. It is preferable that the sender / customer of MPA Dresden GmbH consider the actual expense incurred for the production of the test specimen which is, as a rule, at least approx.100 euros.

Please take heed of the above customs regulations as MPA Dresden GmbH, in the case of non-compliance will be forced to return your goods.

Should you have any gueries please contact with confidence our main customs office in Erfurt.