



Foreign Agricultural Service

GAIN Report

Global Agriculture Information Network

Prepared by: Markus Frimmersdorf
U.S. Embassy Bonn

Date: 16-Apr-1999
GAIN Report #GM9026

A faint, light gray world map is visible in the background of the page, centered behind the main title.

Market Brief - Sector

Germany: German Customs Offices

Tariff Classification

This market brief explains how U.S. exporters may access EU customs tariffs.

This report was prepared by the USDA's Foreign Agricultural Service for U.S. exporters of food and agricultural products. This information is in the public domain and may be reprinted without permission. Use of commercial or trade names does not imply approval nor constitute endorsement by USDA/FAS.

Bonn [GM1], GM

General

Tariffs are harmonized within the European Union (EU). That is, a product imported into the EU is charged the same customs tariff at the EU's external borders. Furthermore, there are no tariffs within the EU so goods circulate freely. If a company wishes to export to several EU countries, one tariff classification from any authorized customs office in the EU is sufficient to declare the commodity at any EU border customs office. Thus, an exporter may contact a customs office in another EU member state to request tariff information. This may be advisable, e.g., in cases where there have been established contacts with customs offices; the respective export market is the most important in the EU; the exporter believes that he may get a more favorable tariff classification; or there are language preferences.

Tariff information may be non-binding or binding.

Non-binding tariff classification

To assess profitability, exporters often need quick tariff information to get a general idea of the extra cost of selling a product in the export market or for declarations of value added taxes. In these cases, exporters may request a non-official or "non-binding" tariff classification for a product.

All customs offices (as well as FAS offices) throughout Europe provide non-binding tariff classification in response to phone or written requests without cost. However, there are a few drawbacks. Individual customs offices specialize in certain commodities and may not have the expertise to answer specific requests, thus making it time consuming to locate the right one. While quick tariff information may be available for "easy" products, e.g., raw materials and pure products, tariffs for processed products containing a variety of ingredients or mixtures of ingredients may be less (if at all) readily available. In this case, an exporter would need to get official or "binding" tariff information.

Binding tariff classification

In Germany, binding tariff classifications may be requested at any of five central German customs offices. An informal written request for binding tariff information may be transmitted to any of the offices on the provided list. Sometimes the applicant may then be requested to follow up with a formal request on a provided form. Classification is subject to fees which depend on the amount of time and effort expended into analyzing the product. Customs offices disclose information directly to the applicant to ensure confidentiality.

The following information should be provided to the customs offices to expedite analysis, keep costs low and allow for clarification:

- Name, address, telephone and fax numbers of applicant,
- Product description,
- List of ingredients, composition of ingredients by weight and percentage,
- Chemical analysis of product if available,
- Product sample if necessary,
- Likely HS codes, if possible.

German Customs Offices

The following is a list of the five central German customs offices (Oberfinanzdirektion - Zolltechnische Prüfungs- und Lehranstalt) which provide binding tariff classification upon written request. Requests for tariff information and classification are directed internally to the customs office which has responsibility; however, the list shown below indicates which HS codes are handled by the five offices.

- 1) For products of chapters 1101 through 1104 and 2302, chapters 86 through 92 and chapters 94 through 97 of the harmonized tariff code (HS codes):

Oberfinanzdirektion Berlin
Zolltechnische Prüfungs- und Lehranstalt
Lentzeallee 8-10
14195 Berlin, Germany

Tel.: 49 (30) 42435
Fax: 49 (30) 4243-6006

- 2) For products of chapters 25, 31, 32, 34 through 37 (excl. 3505 and 3506), 41 through 43 and 50 through 70 of the harmonized tariff code (HS codes):

Oberfinanzdirektion Frankfurt
Zolltechnische Prüfungs- und Lehranstalt
Gutleutstr. 185
60327 Frankfurt, Germany

Tel.: 49 (69) 23801
Fax: 49 (69) 23801-100

- 3) For products of chapters 2, 3, 5, 9 through 16 (excl. 1101 and 1104), 23 (excl. 2302), 24, 27, 3505 and 3506, 38 through 40, 45 and 46 of the harmonized tariff code (HS codes):

Oberfinanzdirektion Hamburg
Zolltechnische Prüfungs- und Lehranstalt
Baumacker 3
22523 Hamburg, Germany

Tel.: 49 (40) 57211
Fax: 49 (40) 5721-333

- 4) For products of chapters 26, 28 through 30, 33, 47 through 49, 71 through 83 and 93 of the harmonized tariff code (HS codes):

Oberfinanzdirektion Köln
Zolltechnische Prüfungs- und Lehranstalt
Merianstr. 110
50765 Köln, Germany

Tel.: 49 (221) 97950-0
Fax: 49 (221) 97950-221

- 5) For products of chapters 1, 4, 6 through 8, 17 through 22, 44, 84 and 85 of the harmonized tariff code (HS codes):

Oberfinanzdirektion München
Zolltechnische Prüfungs- und Lehranstalt
Landsberger Str. 122
80339 München, Germany

Tel.: 49 (89) 510900
Fax: 49 (89) 5109-2015

Foreign Agricultural Service

The Foreign Agricultural Service (FAS), USDA, assists exporters interested in marketing products in Germany. FAS maintains two posts in Germany and an export services division in Washington, DC. The Office of Agricultural Affairs, which is located in the U.S. Embassy in Bonn, oversees all USDA activities in Germany and can provide information on German agricultural policy, commodities, taxes, tariffs and German food and feed law. The FAS Bonn office can be contacted as follows:

Foreign Agricultural Service	
American Embassy/Bonn	Tel: (49-228) 339-2133
PSC 117, Box 385	Fax: (49-228) 334-697
APO AE 09080-0385	E-Mail: agbonn@fas.usda.gov

The Agricultural Trade Office (ATO), which is located in the U.S. Consulate-General in Hamburg, has primary responsibility for coordinating FAS marketing activities in Germany. Facilitating trade contacts between U.S. agricultural suppliers and German importers represents a major ATO marketing function. The ATO can also supply U.S. exporters with basic market information. The ATO can be contacted as follows:

U.S. Agricultural Trade Office	Tel: (49-40) 414-6070
Alsterufer 28	Fax: (49-40) 414-60720
20354 Hamburg, Germany	E-Mail: atohamburg@fas.usda.gov

The AgExport Services Division in Washington, D.C. offers detailed information on export services provided by FAS.

AgExport Services Division	
Mail Stop 1052	
U.S. Department of Agriculture	Tel: (202) 720-7103
Washington, DC 20250-1052	Fax: (202) 690-4374