

Delivery of Goods from foreign countries to Germany



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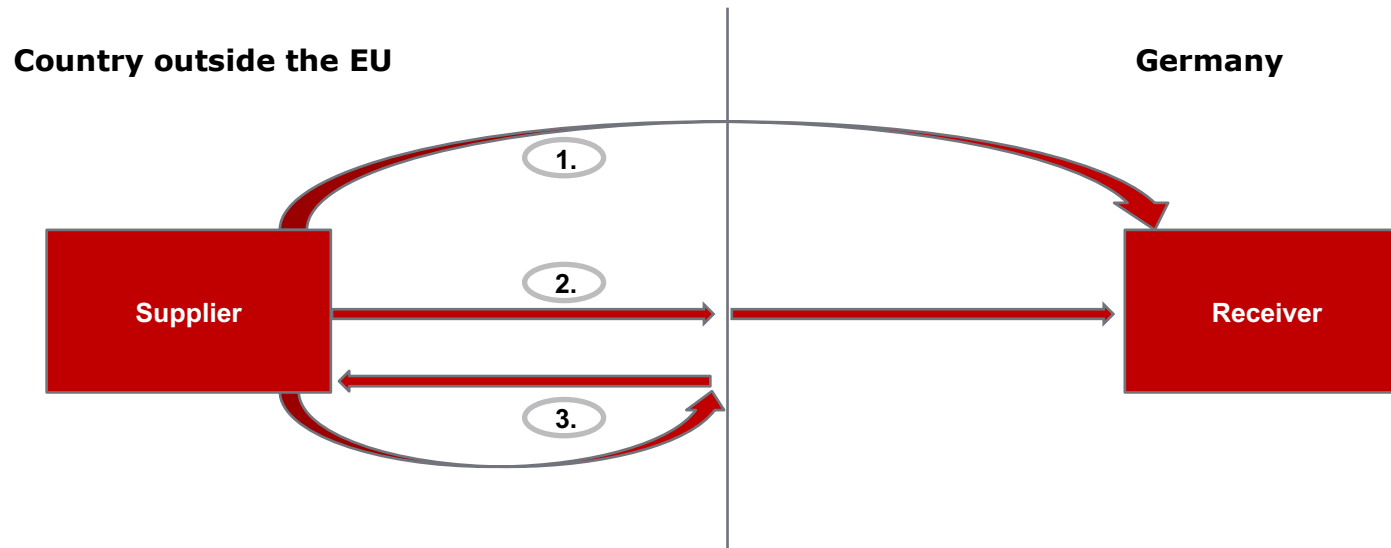
Frankfurt

Wirtschaft

Recht

Steuern

Deliveries from countries outside the EU



- **1. The supplier declares the delivery to the custom authorities and pays the import tax and the custom duties and delivers to the adress of the receiver (verzollt und versteuert).**
- **2. The supplier delivers to Germany without declaring the delivery. The receiver declares the delivery and pays the import tax and the custom duties.**
- **3. The supplier delivers to Germany without declaring the delivery. The receiver doesn´t declare the delivery.**

Deliveries from EU-countries

