

1. DESY property or supplied? (P/S)

(Only DESY property is relevant in the following)

2. Article data

- Recyclable material or apparatus? (R/A)
- Exact designation including any existing serial number and specifications
- Inventory number
- Asset number
- Year purchased
- Historical costs when purchased
- Participation in financing? (Y/N)
- If yes and where this is known: how much (EUR '000) from which institute?

3. Recipient data

- Institute with legal form, address and contact person
- Country (within country, other EU country or non-Community)
- If a different EU country: Does a VAT ID no. exist? (Y/N)
- If yes: Please obtain VAT ID no. and indicate it! This must be checked prior to dispatch!
- How does the article reach the recipient?

The forwarder is commissioned by DESY (FwD), the forwarder is commissioned by the recipient (FwR), DESY delivers the article (D), the recipient picks it up himself (R)

4. Transaction data

- Estimated market or fair value ("eBay value") (€)
- If an apparatus: Could the article be readily purchased on the market in its offered state or is it a special apparatus not available on the market? (M/S)
- Is its sale at a (low) symbolic price (instead of market price) desired? (Y/N)
- If yes: Sale to institute located *within the country* for use as part of its *promotion of public welfare* (Y/N) (mandatory requirement: Y)
- If yes: symbolic price (€)

5. Value added tax

1. Domestic:

7 % (reduced VAT tax rate, final exploitation level of objective-related operations) of the market value or symbolic price

2. Other EU countries:

If there is a VAT ID no. and receipt and dispatch confirmation present: 0% applies. 0% value added tax applies due to the exemption granted for internal EU trade deliveries as set out in § 4 No. 1 (b) of the German Value Added Tax Act (UStG).

Otherwise 7 % value added tax applies.

3. Non-Community:

0 % value added tax applies due to the exemption from value added tax as an export shipment in accordance with § 4 No. 1 (a) of the German value added Tax Law (UStG)

! Please remember that we need **documentary proof** für No.2 and No.3! (See the "Documentation" sheet.) **Make sure the documentary proof is obtained when an article changes hands!**

V3 - Extension 3387

