

1. Documentation for the purpose of gaining exemption from value added tax: General Information

1. We require corresponding **certificates of exportation for shipments exempt from value added tax**. These are checked and stored with V4/Mr. Röseler. A copy of the invoice must be generally submitted to Mr. Röseler. Mr. Röseler then passes a copy of the pro forma/delivery note on to the persons responsible for customer accounts (Accounts Receivable) prior to invoicing (the delivery date constitutes a part of the invoice!).
2. For **EU trade deliveries exempt from value added tax** a **confirmation by the forwarder or the receiving company for the receipt and transport to its destination** is required for tax-free delivery (§ 17a German Value Added Tax Implementing Regulation—UStDV 2005). In particular the confirmation must state the VAT ID no. as well as the standard trade designation for the article introduced. The article must be described as precisely as possible. The VAT ID no. must be obtained **prior to shipment** and be checked in the confirmation procedure with the Principal Federal Authority for Taxes (www.bzst.bund.de). In addition, an excerpt from the commercial register should be provided by commercial customers. If a serial number exists, this must be specified (not only on the invoice but also) on the confirmation. These confirmations are also checked and stored with V4/Mr. Röseler. As a general rule, a copy of the invoice must be sent to Mr. Röseler. Mr. Röseler then passes a copy of the pro forma invoice/shipping document on to the persons responsible for customer accounts (Accounts Receivable) prior to invoicing (the delivery date forms a part of the invoice!).
3. A distinction must be made between both types of customs duty exemptions—one is for **shipments** (handing over article to forwarder) and **transportation** (DESY or the purchaser transport the article themselves). If the purchaser picks the article up himself, **a copy of the identity card** of the person picking up the article must be made. In addition to confirmation of receipt, confirmation must also be made (with a company stamp and signature) regarding the destination of the article (and thus that the article is being introduced into other parts of the Community).
4. The **delivery note** must be kept on record and contain at least the name and address for DESY, destination, date and type of shipment, exact description and quantity of the article and the recipient's name and address.
5. In addition to the usual invoicing details, for intra-Community deliveries, there must also be the **trade or profession of the purchaser**, e.g. research institute, university, scrap recycling company, ... (c.f. § 17c par. 1 No. 3 of the UStDV 2005).
6. The **check for completeness** is carried out using the invoice copies kept by Mr. Röseler.

2. Possible scenarios

1. Transport to non-Community countries (§ 9 UStDV 2005)

- Delivery note with name and address for DESY, location and day of exportation, standard trade designation (precise description, including any existing serial number) and quantity of the exported article *and*
- Exportation confirmation of the controlling border customs office or, for intra-Community shipment, documentation as set out under 5.

2. Shipment to non-Community countries (§ 10 UStDV 2005)

- Shipment voucher with bill of lading (waybill) with the usual information *or*
- Statement by the commissioned forwarder with name and address of the issuer=forwarder, day of issue, name and address for DESY, name and address of ordering party if not DESY, standard trade designation (as in 1) and quantity of the exported article, location and day of exportation or location and day of shipment, recipient and destination, declaration by issuer that information provided can be verified using business documents, signature of issuer.

3. Transportation to other parts of the Community (EU except Germany) (§ 17a par. 2 UStDV 2005)

- A copy of the invoice with purchaser's VAT ID no.
- Delivery note with destination

3.a DESY provides:

- Confirmation of receipt of the purchaser with standard trade designation (as in 1) and quantity of article, purchaser's VAT ID no., company stamp and signature.

3.b The purchaser picks up the article:

- Confirmation of receipt with a copy of the identification card including the current address of the collecting party.
- Declaration that the article is being introduced to destination (in other parts of the Community) with standard trade designation (as in 1) and quantity of article, purchaser's VAT ID no., company stamp and signature, copy of the managing director's identification card, authorisation to pick up the article.

4. Shipment to other parts of the Community (EU except Germany) (§ 17a par. 4 UStDV 2005)

- A copy of the invoice with purchaser's VAT ID no.
- Shipment voucher with bill of lading (waybill) with the usual information *or*
- Statement by the commissioned forwarder with name and address of the issuer=forwarder, day of issue, name and address for DESY, name and address of ordering party if not DESY, standard trade designation (as in 1) and quantity of the exported article, location and day of exportation or location and day of shipment, recipient and destination, declaration by issuer that information provided can be verified using business documents, signature of issuer.

5. Community shipping procedure when transporting to other parts of the Community (§ 17a par. 3 of the UStDV 2005)

- Confirmation by the office of departure after arrival of the copy for return of the office of destination *or*
- Certificate of discharge of the office of departure and certificate of importation of the office of destination.

! It is clearly evident that the easiest way to obtain documentary proof when shipping articles is to commission a forwarder and the most complicated way is when the recipient (3.b) picks up the article directly.