

Requirements for proper completion of formalities

The basis for these customs clearance procedures is the provisions of Regulation (EEC) No. 918/83 of 3281983 Title XII, as well as the DVO.

- 1) The following remarks apply to all incoming articles, generally from non-EU countries, in reference to the time of delivery regardless of commercial contexts.
(In other words, ownership or other aspects of business are not to be considered and taking inventory is not decisive.)
These regulations also apply to all imported parts, also if they have been securely fastened onto or in other components, also if these, in turn, are not liable to duty.
All article receipts which were not duty-free at the time of their receipt were/are imported for Special Use (Besondere Verwendung BV), exempt from duty for DESY.
As a result these articles are under customs control, meaning customs monitors whether these devices/parts continue to be in scientific use; there is for an unlimited time period.
If the specified use ends without corresponding notice given of this change or another use without notice of this being given, as well as release for free circulation, a tax assessment will be submitted to DESY calculated using the customs values when goods entered while applying today's duty (tariff) rates. Import value added tax is already deducted while passing custom
- 2) To avoid a tax assessment, the articles must be either exported outside, the EU or be properly handed over to a scientific EU institute with comparable status.
Processing a device into a demonstration model is possible under customs control; in such a case 1.4 % duty is charged for the device's fair value
Destruction/scrapping under customs control is also possible with subsequent payment of duty on income attainable from resulting materials such as iron, copper, etc.

This means that the responsible customs office must be informed of these operations beforehand and this can only be done by V413.

- 3) A requirement for a duty-free handling is that each import operation is clearly recognized and reported to customs.

To ensure that this happens, V413 requires for each detector component subject to paragraph 1 timely notification in advance which should include the following information:

- a) Article designation
- b) Time of entry at DESY
- c) Supplier / shipper of the shipment in question
- d) Planned subsequent use
- e) If handing over: recipient of the articles
- f) Other relevant information, e.g. desired transport route
- g) Anticipated date of disassembly or packaging ready for dispatch