

# <u>Customs declaration according to EU law vs. customs report according to</u> <u>German law</u>

Due to current events, we are repeatedly asked whether, according to the information currently circulating, an "EU customs declaration" for a cross-border flight from or to a third country is necessary.

At this point we try to clarify with the following explanations.

## **Customs declaration:**

Basically, an entry into the Federal Republic of Germany without a formal customs declaration can take place at any German airport/airfield. However, this only applies if on the relevant flight:

- a) The aircraft is duty-free as returned goods
- b) The aircraft is intended for temporary use, i.e. for re-export in unchanged condition within the period of use of 6 months

## Furthermore:

- a) Only goods that can be cleared through an informal, implied customs declaration may be transported. This applies e.g. to:
  - 1. Personal luggage
  - 2. Goods within published travel allowances

The goods mentioned under 1. and 2. must not be opposed by any prohibitions or restrictions.

### For all further flights and imported goods, there is still a duty to declare to customs!

### **Customs report:**

The Federal Ministry of Finance has designated Lahr Airport as a special landing site. The determination of the special landing site entails certain obligations for the airport operator. Among other things, the obligation to inform the responsible customs office about potentially customs-relevant air traffic. This is done via a "customs report".

### Resume:

Customs declaration	not necessary in every case
Customs report	necessary! - Usually at least 2 hours before the planned arrival or departure.

### Information:

For flights that do not lead to a customs airport or "special landing site", the pilot himself is responsible for the customs declaration or, if necessary, for the customs report at the responsible customs office.