

## If you want to export your new COBRA - trailer (also with airplane) or accessories from Germany to your home country... you should definitely read the following!

A basic distinction is made between exports to countries within the EU and countries outside the EU.

There are two options for exporting to countries within the EU:

- 1. You pay the trailer with the German VAT of currently 19% with us. This is the first and easiest option.
- 2. You buy the trailer for your company and send us the European VAT number of your company with the invoice address. We will have this number checked by the European Tax Office. You can then buy your trailer from us at the net price without German VAT. However, please do not forget to include the invoice in your company's monthly VAT return and to pay the VAT to your local tax office.
  - Our tax office will send a copy of the invoice to your tax office and they will then collect the VAT a little later.
  - Please decide in good time, preferably at the time of ordering, what you are going to do and give us the final billing address.
  - We are subject to debit taxation. This means that we have to pay the VAT as soon as we have written the invoice not when we receive the money. Changing the billing address at a later date is therefore very complicated and often takes years.

There are also two options for exporting to countries outside the EU:

You export yourself (case a), if you drive across the border, or (case b), you have the trailer transported by a forwarding agent, for example on a truck, by rail, a ro-ro ship or in a container.

<u>Case a</u>: You bring your trailer across the <u>external EU border yourself</u> (e.g. Switzerland / Norway). We fill out an export accompanying document (ABD).

From now on you are challenged: When exporting from Germany, be sure to submit this form to the German border customs office or the EU external border customs office (e.g. the border customs office in Denmark if you are exporting to Norway).

The export accompanying document is created electronically and is read in at the border customs office.

Of course, you still have to pay the import VAT and, if applicable, customs duty in your home country. A customs clearance certificate from your home country is not considered an export confirmation by a European tax office.

Of course, that's not all the EU bureaucrats have come up with in their unfathomable wisdom. Before the German or European customs office processes the ABD, it wants to see whether your trailer also has an international license plate (export license plate).

You must therefore present the documents and proof of insurance, and they will check whether the license plate is on the trailer.

## A. SPINDELBERGER Fahrzeugtechnik GmbH



You can collect this international license plate from our registration office yourself when you pick up your trailer. You will need approx. 3 to 5 hours, your passport and a data sheet (COC) for the trailer. (Opening hours of the registration office: 8 a.m. to 12 noon on weekdays)

Or you can instruct us to do this. Then we need a power of attorney from you, a good copy of your passport, your current home address and the reimbursement of costs. We will then complete everything before you collect your trailer.

This export license plate is only available for foreigners - German citizens cannot obtain it. It is valid for 30 days (3 months is possible on request). It includes liability insurance, the vehicle registration document (ZBII) and the vehicle registration certificate (ZBI).

So that we do not collect the license plate too early (and it has expired again when you collect it), we ask you to specify the exact day of collection at short notice, about 2 weeks before collection. This license plate is the only way to get your unregistered trailer on the road, not only for export to other EU countries, but also to other countries within the EU.

<u>Case b:</u> If you export your trailer through us, via a forwarding agent or in a container, things are much easier for you. All the paperwork and formalities, the export declaration and customs clearance in your home country are then handled by us or the freight forwarder. Although this costs a little, for example for the paperwork and organization, it is the quickest and often cheapest solution. At your request, we can also collect your aircraft from the manufacturer and deliver it to the port (RoRo) or load it into a container.

Another important note on transport insurance: If we, a freight forwarder or others deliver your trailer (also loaded with aircraft), neither the trailer nor the aircraft is covered by comprehensive insurance. Forwarding agents and we always deliver at your expense and risk.

If you wish to exclude all risk, we recommend that you take out transport insurance. You can obtain this from the forwarding agent or from us.

Depending on the amount and mode of transport, this insurance amounts to between 0.5% and 4% of the value of the goods. We need some time to take out this insurance, so please order it at the same time.