

Customs Guide

Importing into Germany (EU) – 5 Key Considerations for Korean Companies

Why This Matters

Germany is one of the most attractive entry points into the EU market. However, customs and regulatory requirements can be complex. A well-structured import setup helps you avoid delays, reduce costs, and ensure compliance from day one.



Five Key Customs Considerations



Regulatory Requirements: More Than Just Customs

Depending on your product, additional rules may apply:

- **CBAM** (Carbon Border Adjustment Mechanism)
- **Deforestation & sustainability regulations**
- **Pharmaceutical & medical compliance**
- **Military / dual-use goods restrictions**
- **Product safety & labeling requirements**

Key takeaway: Product classification is critical to determine regulatory obligations.



Duties & Taxes: Know Your Cost Drivers

When importing goods into Germany, the following typically apply:

- **Customs duties** (based on tariff classification)
- **Excise duties** (e.g. alcohol, energy, tobacco, coffee)
- **Import VAT** (usually reclaimable, but affects cash flow)

Key takeaway: Optimize duty structure and VAT handling to improve liquidity.



Importer of Record: EU Establishment Required

- The importer must be based in the European Union
- Korean companies cannot act as importer directly
- Common solutions:
 - German customer acts as importer
 - EU-based customs representative supports import

Key takeaway: Define your import structure early to avoid legal and tax issues.



Customs Optimization Opportunities

Use EU customs procedures to save costs and improve efficiency:

- **Bonded Warehouse:** Store goods without immediate duty payment
- **Inward Processing:** Import duty-free for processing and re-export
- **Temporary Admission:** Duty relief for short-term use in the EU

Key takeaway: Smart customs planning creates a competitive advantage.



EU–Korea Free Trade Agreement (FTA)

Benefit from reduced or zero customs duties if:

- Goods qualify as **Korean origin**
- A **Declaration of Origin** is on the invoice
- **Exporter is authorized**



No valid declaration = no preferential duty benefit

Key takeaway: Proper documentation is essential to unlock cost savings.



How Baker Tilly Supports You

Our customs and Korean Desk experts help you with:

- **Customs compliance & risk assessment**
- **Efficient import structures**
- **Duty and tax optimization**
- **End-to-end support for EU market entry**

Get in Touch!



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