

Integrated approach towards promoting Central Asia nuts,
dried fruits and honey processing SMEs

European Union Programme “Central Asia – Invest II”



Export-Brochure

Export from Tajikistan and Kyrgyzstan to Europe step by step

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What are the aim and the value of this brochure?

This brochure is a rough guideline for export-oriented Tajikistan and Kyrgyzstan SMEs. It informs “step-by-step” as to what should be considered when preparing and realizing exports to Europe.

The main focus is on agro cultural products, i.e. dried apricots.

When we started to compile this brochure, we were aware that not all issues related to this topic can ever be exhaustively covered by one publication. That is why we applied the methodology of supplying information in a concise form and at the same time referring to sources providing more in-depth information.

Even if you have already studied this booklet carefully and know the content by heart, it might still serve as a useful checklist and a reference book facilitating your export activities.

Please, bear in mind that this brochure focuses on the preparation of export and the provision of technical know-how.

Please, also be aware that regulations as well as links mentioned in this publication may change. Hence, double-check before you export.

Last but not least, enjoy the brochure and good luck with your export activities!

Margit Wendelberger

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After working many years in International Marketing at Unilever internationally (in Austria, Italy, Japan and Hungary) - she started the marketing consulting company MARCOM with the main emphases on the Development and Implementation of Marketing strategies, Business concepts and Export support as well as Marketing and Management Training; particularly also in Eastern Europe, Asia and South America.

For more than 20 years Margit Wendelberger is appreciated as coach and supervisor for top management and executives in Austria and internationally.

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1. European Market

1.1. Countries in the European Union (EU)

Country	Country Code for customs	population in mil. 2009	disposable income/capita Euro per year 2010	VAT / VAT for food % 2012
European Union	CE	499,8	19.359	
Austria	AT	8,1	22.896	20 / 10
Belgium	BE	10,8	21.906	21 / 6
Bulgaria	BG	7,6	7.180	20 / 9
Cyprus	CY	0,8	20.146	15 / 5
Czech Republic	CZ	10,5	13.483	20 / 14
Denmark	DK	5,5	20.089	25 / 25
Estonia	EE	1,3	10.844	20 / 20
Finland	FI	5,3	21.305	23 / 13
France	FR	64,4	22.744	19,6 / 5,5
Germany	DE	82,1	23.592	19 / 7
Greece	EL	11,3	17.192	23 / 13
Hungary	HU	10,0	11.077	27 / 27
Ireland	IE	4,5	19.668	23 / 0
Italy	IT	60,1	20.027	21 / 4
Latvia	LV	2,3	9.007	22 / 22
Lithuania	LT	3,4	10.836	21 / 21
Luxembourg	LU	0,5	N.A.	15 / 3
Malta	MT	0,4	N.A.	18 / 0
Netherlands	NL	16,5	21.331	19 / 6
Poland	PL	38,1	12.118	23 / 5
Portugal	PT	10,6	16.034	23 / 6
Romania	RO	21,5	7.799	24 / 24
Slovakia	SK	5,4	13.550	20 / 20
Slovenia	SI	2,0	16.148	20 / 8,5
Spain	ES	45,8	18.907	18 / 4
Sweden	SE	9,3	21.313	25 / 12
United Kingdom	UK	61,6	21.919	20 / 0

Disposable income: gross disposable income of households divided by the purchasing power parities of the actual individual consumption of households and by the total population.

Sources:

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf

<http://epp.eurostat.ec.europa.eu/tgm/table.do?tab=table&init=1&plugin=1&language=en&pcode=tec00113>

http://epp.eurostat.ec.europa.eu/cache/ITY_OFFPUB/KS-QA-09-031/EN/KS-QA-09-031-EN.PDF

1.2. *What are the **characteristics of the European market?***

- **Large:** 500 mil consumers with an average disposable income of Euro 19.359.-
- **Diverse:** Europe is not 1 but 27 markets
 - 27 nationalities with 23 languages
 - strongly different cultures
 - average disposable income levels vary from €7.180.- to €23.592.-
- **High standards of quality and delivery**
 - very competitive in time and quality (of product, packaging,..)
 - many good food competitors in the European Union: Eastern Europe (esp. Hungary and Bulgaria) but also in Southern Europe (esp. Spain and Italy)

1.3. *What are the **trends in Europe?***

1.3.1. **Economic and market trends**

- **economic slowdown** → reduced spending power, increase of unemployment
- **north-western markets ahead** of eastern and southern markets in terms of trends, new development but also economic power
- **individualism:** individual lifestyle → consumers want to differentiate themselves; more leisure time
- **non-materialism** (not so much valid for eastern markets): more interest in new spiritual, cultural, religious experiences
- **concern for nature** (not so much valid for southern and eastern markets): natural products (food, cosmetics, textiles), eco-labelling and social-labelling (fair trade products)
- **concern about health** and healthier life → wellness, health and organic food trend
- **consumers are well-informed** (due to internet) and **critical**

1.3.2. **Social and market trends**

- **aging societies:** in north-western Europe high spending power; in eastern and southern Europe quite low pension
- **smaller households:**
 - many single or 2 persons households
 - young leaving home early
 - living apart longer
 - fewer children
 - old people living longer but separate from children

- **multicultural societies:** increased awareness of many cultures has expanded the markets for products with ethnic origins / themes and the interest in travelling to “exotic” destinations

1.3.3. Which **influence** do these trends have onto **food products**?

- **economic slowdown** → fewer big purchases, focus on home and on themselves, less visits of restaurants – more home cooking
- **individualism** → demand for “unique” new products in the health sector (food, ...) and individual travel destinations (open for food from "exotic" countries)
- **non-materialism** → fewer luxury but more experience driven
- **concern for nature** → natural products and services, eco-/socio labelling
- **ageing societies** → high quality products and money for healthy food products
- **smaller households** → bigger market but smaller units (packaging,...)
- **multicultural societies** → more fragmented markets, open for new food experiences and Asian food products (due to the good image of TCM – Traditional Chinese Medicine)

1.3.4. What could the Tajikistan **export strategies** for Europe be?

There are basically 3 ways of **strategic export approaches** for **Tajikistan and Kyrgyzstan products/services**:

1. **products with a USP** (unique selling proposition): products / services which are unique and of very good quality. These products could be (must not be) a mixture of traditional Tajikistan and Kyrgyzstan ingredients / ways of living mixed with western ways of living.
2. **traditional Tajikistan and Kyrgyzstan-products** with high quality to offer an exotic Asian touch for westerners, esp. health products
3. **me-too products**: products which have no special ingredients or service and are offered widely also by the international (e.g. Turkish) competition

The first 2 categories could have good chances on the European market. Me-too products can only be sold for a very low price. There is already big competition within the European Union (custom free) and also from Turkey and other Asian countries.

1.3.5. Which **product requirements** for **quality food products** (for health concerned customers) are requested by European consumers?

- **high quality of products and services**
- **high quality of packaging:** material, design, marketing
- **detailed information** about content and advantages of the product
- **trust building elements:** expertise, test results, image, design,...

e.g. food quality labels:



"certified quality from Austria"



"good food from the farm"

e.g. certified organic labels:



- **natural:** ingredients, look, feeling
- **eco- and social labelling:** to proof environmental friendliness growing and production, to keep social standards (against child labour,...)

1.4. *How can I do **market research** for my product?*

The easiest and the most cost-saving way is market research via internet and by studying catalogues, brochures and magazines.

1.4.1. What should be checked in the **market research**?

- **product:** which type of products / services are on the market and demanded?
- **features:** what are the main features of the food products?

- **price level:** which price levels do exist? what are the price expectations?
- **trends:** which trends are in? are there changes in the trend visible?
- **competition** on the market: what is the competition offering? who are the main players on the market?
- **distribution:** where are the food products distributed?
- **import regulations** / restrictions

1.4.2. Where can I find some **information about food products and their distribution on the internet?**

The most important **Trade Magazines** are:

- **CASH Das Handelsblatt:** www.cash.at



Issue 4/2012: with cover story about ethno shopping

- **Regal:** www.regal.at



Issue 2/2012: with cover story about trade strategy of Rewe

- Rundschau für den Lebensmittelhandel: www.rundschau.de



Issue 5/2012: with cover story about product safety

1.5. Which quality standards are expected for food products?

1.5.1. High quality level

For the European market it is a need to offer products in **high quality** and **with good packaging** even for the standard products. Otherwise the customers are not willing to buy this kind of products at all. Quality food products are bought emotionally depending on the **quality perception** of the product and its packaging. This is also helping to **build trust** into the product and the brand. Certificates can enhance the trust building.

Brand strategy: very good product photos in high quality packaging



All natural products: no additives, no sulphur,...



For products with a **very good quality perception** and for **unique products** customers are willing to pay a high price otherwise it is a commodity for a low price.

Be aware that the **judgement of quality by European** consumers might be entirely **different** to Tajikistan and Kyrgyzstan standards.

1.5.2. Continuity

It is very important to keep the standard of **quality** always **continuously on the same level**. Otherwise there will be **no other order** from this buyer.

The buyers will therefore only accept a shipping if **all the products** are produced in the agreed quality.

In most cases if the quality was not as agreed the **buyer refused** to take over the goods and did **send** the whole shipping on the **costs of the producer back**. There would **not** be any **negotiations about a discount** or partly take over of the shipping. Needless to say there would not be another contract anymore.

1.5.3. **High standards of delivery service**

Delivery service means that the shipment was **on time** delivering the ordered products in the ordered quality. Since warehousing is very costly in Europe distributors and shops tend to minimize their stocks. The consequence is that it is very important for them that the agreed **delivery times are kept**.

1.6. *Are there **import regulations / restrictions for food products**?*

Most import restrictions apply to goods (like food and health products) that require particular attention due to considerations of general public safety and health considerations, or due to the risk of animal or plant diseases.

1.6.1. **Import licences**

The necessity of import licences can be imposed by the EU or national authorities. The restrictions apply to items such as medicines, vitamins, homeopathic medicines, live animals, products originating from animals, endangered animals and plants and products originating from them, other plants and plant products, clothes and other textile products, agricultural products and foodstuffs ...

For some of the Tajikistan and Kyrgyzstan products it could apply. How to find out if import licences apply to your product, see in chapter 2.1.4

1.6.2. **Import permits**

Medication may only be imported by a person who has a permit for manufacturing or trading in medication.

Also for the import of some live animals or some animal products other than foodstuff an import permit is required.

1.6.3. **Health control**

Most imports of products of animal origin and non animal origin from non-EU countries must enter the EU via an approved Border Inspection Post (BIP) under the authority of an official veterinarian.

Each consignment is subject to:

- a documentary check,

- an identity check and,
- as appropriate, a physical check

Foodstuff of non-animal origin (like fruits,...) must be accompanied by a certificate issued by an official authority in the country of export.

This concerns especially contamination of food due to

- Microbiological criteria, like E. Coli, Salmonella, Listeria,...
- Contaminants, like dioxin, aflatoxin, cadmium, lead, mercury, radioactivity,...
- Pesticides residues
- use of food additives and flavourings
- plant hygiene

More information about health control of products of non-animal origin:
http://exporthelp.europa.eu/update/requirements/ehir_eu11_01v001/eu/auxi/eu_heanahc_legislation.pdf

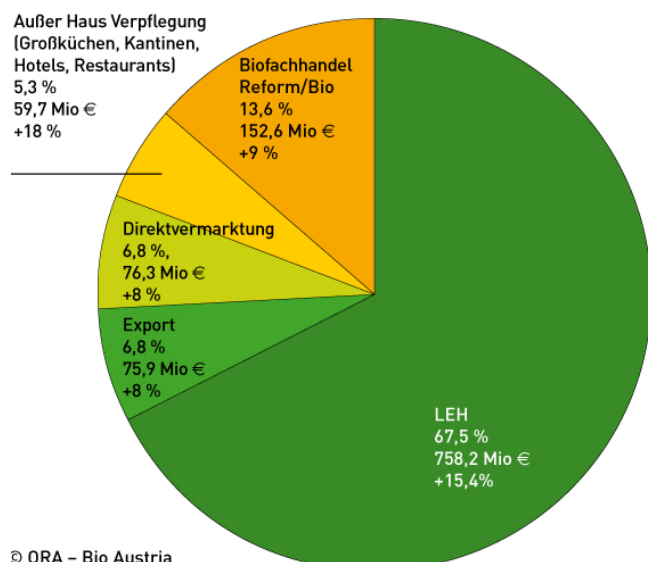
The Regulation (EC) 1881/2006 sets maximum levels for contaminants in food to be placed on the EU market: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:2006R1881:20100701:EN:PDF>

1.6.4. Requirements for organic products

The market for organic products in Austria is quite interesting.

Total organic market in Austria 2010 (turnover):
1,124 billion Euro

67,5% grocery stores
13,6% special shops (bio shops)
6,8% direct sale from farms
6,8% export (mainly Germany)
5,3% restaurants



Very strict requirements apply for organic products. Information about these requirements can be found on:

http://exporthelp.europa.eu/thdapp/taxes/show2Files.htm?dir=/requirements&reporterId1=EU&file1=ehir_eu12_01v001/eu/main/req_sporgan_eu_010_0612.htm&reporterLabel1=EU&reporterId2=AT&file2=ehir_at12_01v001/at/main/req_sporgan_at_010_0612.htm&reporterLabel2=Austria&label=Voluntary+-+Products+from+organic+production&languageId=en&status=PROD

1.6.5. Quotas

Contingents (quantity quotas)

For some products produced in certain countries there are import limits (contingents) into the European Union.

These product groups are:

- some agricultural products (e.g. some teas,...)
- textiles
- toys ...

- How can I find out if a quota applies to my product?
You can check it with your product tariff number - see chapter 2.1.3

Tariff quotas

For a number of products, a reduction of the customs duty payable is allowed for limited quantities of imports. This limitation takes the form of tariff quotas. Tariff quotas may apply to imports of a specified origin, normally within the framework of preferential tariff arrangements, or to imports of all origins.

1.6.6. European standards

There are European standards set valid for all member countries of the European Union.

In addition there might be specific national rules. Details see also in the table of requirements in chapter 2.1.4

Standards exist for

- marketing, packaging, labelling, product safety, ..
- e.g. for food, textiles, electric products like lamps, toys,...

Here are the most important standards listed but in addition for each product the applying EU but also national standards have to be checked.

Information about **product labelling and packaging** for food and non-food-products can be found on
http://europa.eu/legislation_summaries/consumers/product_labelling_and_packaging/index_en.htm

Information about the regulations for **labelling of foodstuff** can be found on:
http://ec.europa.eu/food/food/labellingnutrition/foodlabelling/proposed_legislation_en.htm

Information about the regulations for **CE-labelling of electric goods** can be found on
<http://www.ce-marking.org/what-product.html>

A lot of products have to fulfil **harmonized standards** within the EU. More information on this:
<http://ec.europa.eu/enterprise/newapproach/standardization/harmstds/reflist.html>

Product safety law for toxic ingredients is valid e.g. for

- products for consumption
- products in direct contact with human body
- toys

An import ban is in force on goods containing mercury, PCB and PCT products/goods, CFC and HCFC products/goods and goods that have been surface treated with a cadmium substance or which contain such substances as stabilisers or dyeing agents.

1.6.7. List of endangered species (CITES)

- Covers endangered species of animals and plants, and products or parts thereof belonging to protected species according to the Washington Convention (CITES)
- there might be Tajikistan and Kyrgyzstan products (e.g. teas,..) using plants which are on this list and are **not allowed** to import to Europe.
E.g. the collection of Edelweiss is in Switzerland, Germany and Austria forbidden.

- the complete list of animals and plants with Latin names can be found on www.cites.org (appendices), the descriptions with photos on <http://www.cites.org/gallery/species/index.html>
- in case you use e.g. special herbs / plants which are not on the CITES list use the Latin name of them on the customs declaration to avoid discussions and delay during the customs clearance

2. Export preparation

2.1. *How can I find out the **customs regulations** which will apply for my products?*

2.1.1. What are the **basics**?

- each product for import into EU has to be categorised (depending on product type and material used) and a **tariff number** applies to it
- with this tariff number a certain customs duty and the necessary documents needed are fixed
- tariff number, customs duty and documents needed for customs declaration are the same in all EU countries
- detailed information about customs regulations for the EU can be found on: http://www.exporthelp.europa.eu/thdapp/index_en.html

2.1.2. How can I find out the **tariff number** of my product?

- each tariff number consists of 10 digits
- to find out what is the **tariff number** of my product: via TARIC-system (European code system for customs duties) on http://exporthelp.europa.eu/thdapp/display.htm?page=it%2fit_ImportTariffs.html&docType=main&languageId=en&status=PROD
- you can search
 1. by product description
 2. by code - if you have already part of the tariff number (e.g. you know the number of the product group already)
- if there is more than 1 material used in the product: mostly the main material is deciding about the code

- for example for **Dried apricots**: 0813100000



If you don't know the tariff number follow step 1 and 2:

Step 1: enter product description: "apricot"

<http://exporthelp.europa.eu/thdapp/nomenclature/NomenclatureServlet?action=FTSform§ion=taxes&languageId=en&simDate=20120401>

Step 2: go into detailed description and select the appropriate product:

0813	Fruit dried...
0813 10	apricots
0813 10 00 00	fill up with 0 because there is no more detailed selection possible

Export Helpdesk Nomenclature - Windows Internet Explorer
http://exporthelp.europa.eu/thdapp/nomenclature/NomenclatureServlet

SEARCH RESULTS		CHAPTER LIST
	Code	Product Description
	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
1	0809	apricots, cherries, peaches (including nectarines), plums and sloes, fresh
2	0809 10	apricots
	0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
3	0812 90 25	apricots; oranges
4	0812 90 25 90	apricots
	0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter
5	0813 10	apricots
	2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
6	2008 50	apricots
7	2008 50 92 10	apricot halves
8	2008 50 92 20	apricot pulp
9	2008 50 98 11	apricot halves
10	2008 50 98 13	apricot pulp
11	2008 50 98 91	apricot halves
	2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter

2.1.3. How can I find out **duty rate and restrictions** of my product?

Enter tariff number and country of origin into:

http://exporthelp.europa.eu/thdapp/display.htm?page=it%2fit_ImporTariffs.html&docType=main&languageId=en&status=PROD

EXPORT HELPDESK

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IMPORT TARIFFS

INPUT FORM

Enter a product code (10 digits) [Browse](#) or [Search](#)

Select a country of origin

Select a simulation date

The import tariff is displayed:

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Import tariffs

IMPORT TARIFFS

RESULTS

Product Code: 0813100000
Country of origin: Tajikistan
Simulation date: April 24, 2012

Code	Product Description
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter
0813 10	-Apricots

Origin	Add. Code	Measure Type	Tariff	Conditions	Footnote	Regulation/Decision
ERGA OMNES		Third country duty	5.6 %			R2204/99
GSP (general arrangement)		Tariff preference	2.1 %			R0732/08

Source DG Taxation and Customs Union Taric : 24/04/2012

- customs duty: 5,6 %
- preference customs duty: 2,1% with form A

2.1.4. How can I find out **import requirements** for my product?

Enter tariff number, country of origin and destination country into:

http://exporthelp.europa.eu/thdapp/display.htm;jsessionid=E5B03387141F7FC9C9FCFC3C310A7A06?page=rt%2frt_RequirementsAndTaxes.html&docType=main&languageId=en

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Requirements and Taxes

SPECIFIC REQUIREMENTS










INPUT FORM

Enter a product code (8 digits): 08131000 [Browse or Search.](#)

Select a country of origin: Tajikistan

Select a destination country: Austria

[View](#)

Requirement List	
Product Code	08131000
Origin Country	Tajikistan
Destination Country	Austria
Code	Product Description
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter
0813 10	-Apricots
Specific requirements for 08131000	
 Control of contaminants in foodstuffs	EU/AT
 Control of pesticide residues in plant and animal products intended for human consumption	EU/AT
 Health control of foodstuffs of non-animal origin	EU/AT
 Labelling for foodstuffs	EU/AT
 Plant health control	EU/AT
 Voluntary - Products from organic production	EU/AT
Internal Taxes	
VAT	Excise
10%	-
Latest Revision Date (dd/mm/yyyy): 01/11/2011	Latest Revision Date (dd/mm/yyyy): 01/11/2011
<p>Disclaimer:</p> <p>The information contained in this database shall not be considered as an official source neither from the European Commission nor the Member States' Administrations. Care has been taken to ensure the accuracy of the information contained within the database, but no responsibility can be accepted by the European Commission or the data providers for any inadvertent errors or omissions. Indirect taxes' rates and exemptions are established by the Member States' legislation, therefore full accuracy can only be guaranteed upon consultation of their official sources. By proceeding and viewing the data you are agreeing to these terms.</p>	
Overview	
 Overview of Import Procedures	AT
	 VAT AT  Other AT

For **dried apricots** following **specific documents** are needed:

- control of contamination
- control of pesticide residues in plant
- health control
- labelling requirements
- plant health control
- in case of organic product: certificate

In addition **specific import requirements for Austria** (button: AT at "Overview of Import Procedures") have to be considered. This covers mostly regulation concerning packaging, labelling,... and contacts for further detailed information.

This page provides also information about taxes in Austria: 10% VAT apply.

By clicking next to the required document (EU/AT button) the necessary general rules of the EU and the specific rule of Austria are explained in detail.

2.2. *Are there **import limitations** into EU countries?*

- **import permits**: for details see 1.6.2
- **quotas**: for details see 1.6.5

2.3. *Which **product safety laws** do apply to my product?*

- **warranty law in EU**:
 - **2 years** for the producer
 - the text of the European Directive: “Liability arises where the defect becomes evident to the consumer within two years of delivery of the goods, unless the defect was or should have been apparent to the consumer at the time of the sale. Any defect apparent within six months of delivery is presumed to have existed at the time of delivery unless proof to the contrary is furnished or this is incompatible with the nature of the goods or the defect”
- **legislation on food products, health products, medicine** – for details see 1.6.3 (health control) and 1.6.6 (European standards)
- **products in direct contact with food and the skin** – for details see 1.6.6

2.4. *Which **product information** is needed on my product?*

There are **legal requirements** and also **requirements of the buyer**.

Usually products are marked with the information about

- ingredients used
- usage instruction
- “made in ...”
- producer
- bar code

The requirements vary from product category, shop type and country. What exactly is needed in case of **your** product the **buyer** will tell you.

2.5. Which **packaging and labelling** of the product do I need?

- **product packaging:**
 - the **design of the product packaging** is **very important** for the image and quality perception of the product
 - the type and material of packaging should be arranged with the **buyer**
- **labelling:**
 - **labels** for retail products must be in the **language of the country** where the product is sold (consumer law)
 - **eco-labelling:**
 - the consumers in Europe are quite sensitive towards nature
 - therefore an eco-labelling can be advantageous.
examples for individual eco-labels: “organic”, “environmentally friendly”, “earth friendly”, “all natural”, ...
 - **European Union Eco-label** (“Flower logo”) is voluntary and can be put on if the ECO-label criteria are established.
http://ec.europa.eu/environment/ecolabel/index_en.htm
 - **social-labelling:**
 - e.g. “**Fair trade**” label
 - www.fairtrade.at/ueber-fairtrade/kontrolle-und-zertifizierung/
 - especially for a specific target group
 - a lot of paperwork and audits necessary

2.6. Which **packaging** do I need for the **transport**?

- **transport packaging** should be arranged and checked with
 - the **buyer** and
 - the **transport company**
- what do I have to consider?
 - **size, dimension:**
 - are there standard sizes?
 - which size is needed to fit into a container?

- which dimensions are suitable for space saving loading?
- **material** used:
 - strong enough to avoid damages?
 - if wooden: does it need fumigation?
 - weight of the material: esp. important in case of air freight e.g. for sample sending or urgent delivery
- **information** printed on:
 - what needs to be printed on?
 - usually:
 - product type: e.g. “dried apricots”
 - article number
 - number of units: e.g. “12 pieces/box, 8 boxes/carton”

2.7. Which documents are required for export?

Most of these documents are required for each import to EU – depending of the product. The concrete documents needed for a specific product are listed in the general and the specific requirements – see also 2.1.4. and under:

http://exporthelp.europa.eu/thdapp/display.htm?page=rt%2ft_GeneralRequirements.html&docType=main&languageId=en&status=PROD

GENERAL REQUIREMENTS FOR ALL PRODUCTS			
<input type="checkbox"/> Commercial invoice	EU	<input type="checkbox"/> Customs Value Declaration	EU
<input type="checkbox"/> Freight documents	EU	<input type="checkbox"/> Freight insurance	EU
<input type="checkbox"/> Packing list	EU	<input type="checkbox"/> Single Administrative Document (SAD)	EU

2.7.1. Commercial invoice

The commercial invoice issued by the exporter contains the basic information concerning the transaction between the exporter and the importer and is always required for customs clearance.

- in English
- no specific form is required

- always in original + minimum 1 copy
- minimum data (no specific form is required):
 - information on the exporter and the importer (name and address)
 - date of issue
 - invoice number
 - description of the goods (name, quality, etc.)
 - unit of measure (pieces, kg,...)
 - quantity of goods
 - unit value in US\$ or Euro
 - total item value in US\$ or Euro
 - total invoice value and currency of payment
 - the terms of payment (method and date of payment, discounts, etc.)
 - the terms of delivery according to the appropriate Incoterm
 - means of transport
 - UID-number (tax / VAT-number) of the importer

2.7.2. Freight Documents (Transport Documentation)

Depending on the means of transport used, the following documents are to be filled in and presented to the customs authorities of the importing European Union (EU) Member State upon importation in order for the goods to be cleared:

- Bill of Lading
- FIATA Bill of Lading
- Road Waybill (CMR)
- Air Waybill (AWB)
- Rail Waybill (CIM)
- ATA Carnet
- TIR Carnet

Bill of Lading

The Bill of Lading (B/L) is a document issued by the shipping company to the operating shipper, which acknowledges that the goods have been received on board. In this way the Bill of Lading serves as **proof of receipt** of the goods by the carrier obliging him to deliver the goods to the consignee. It contains the details of the goods, the vessel and the port of destination. It **evidences the contract** of carriage and conveys title to the goods, meaning that the bearer of the Bill of Lading is the owner of the goods.

FIATA Bill of Lading

The FIATA Bill of Lading is a document designed to be used as a multimodal or combined transport document with negotiable status, which has been developed by the *International Federation of Freight Forwarders Associations* (FIATA).

Road Waybill (CMR)

The road waybill is a document containing the details of the international transportation of goods by road, set out by the *Convention for the Contract of the International Carriage of Goods by Road 1956* (the CMR Convention). It enables the consignor to have the goods at his disposal during transportation. It must be issued in quadruplicate and signed by the consignor and the carrier. The first copy is intended for the consignor; the second remains in the possession of the carrier; the third accompanies the goods and is delivered to the consignee and the fourth one must be signed and stamped by the consignee and then returned to the consignor. Usually, a CMR is issued for each vehicle.

Air Waybill (AWB)

The air waybill is a document, which serves as a proof of the transport contract between the consignor and the carrier's company. It is issued by the carrier's agent and falls under the provisions of the *Warsaw Convention*. A single air waybill may be used for multiple shipments of goods; it contains three originals and several extra copies. One original is kept by each of the parties involved in the transport (the consignor, the consignee and the carrier). The copies may be required at the airport of departure/destination, for the delivery and in some cases, for further freight carriers. The air waybill is a freight bill, which evidences a contract of carriage and proves receipt of goods.

A specific type of Air Waybill is the one used by all carriers belonging to the *International Air Transport Association* (IATA); a bill called the **IATA Standard Air Waybill**. It embodies standard conditions associated to those set out in the Warsaw Convention.

Rail Waybill (CIM)

The rail waybill (CIM) is a document required for the transportation of goods by rail. The CIM is issued by the carrier in five copies, the original accompanies the goods, the duplicate of the original is kept by the consignor and the three remaining copies by the carrier for internal purposes. It is considered the rail transport contract.

TIR Carnet

TIR carnets are customs transit documents used for the international transport of goods, a part of which has to be made by road. The TIR system requires the goods to travel in secure vehicles or containers, all duties and taxes at risk throughout the journey to be covered by an internationally valid guarantee, the goods to be accompanied by a TIR carnet, and customs control measures in the country of departure to be accepted by the countries of transit and destination.

2.7.3. Packing list

The packing list (P/L) is a commercial document accompanying the commercial invoice and the transport documents. It provides information on the imported items and the packaging details of each shipment (weight, dimensions, handling issues, etc.)

It is required for customs clearance as an inventory of the incoming cargo.

- in English
- minimum data (no specific form is required):
 - information on the exporter, the importer and the transport company
 - date of issue
 - number of the freight invoice
 - type of packaging (drum, crate, carton, box, barrel, bag, etc.)
 - number of packages
 - content of each package (description of the goods and number of items per package)
 - marks and numbers
 - net weight, gross weight and measurement of the packages

2.7.4. Freight Insurance

The insurance is an agreement by which the insured is indemnified in the event of damages caused by a risk covered in the policy. Insurance is all-important in the transport of goods because of their exposure to more common risks during handling, storing, loading or transporting cargo, but also to other rare risks, such as riots, strikes or terrorism.

There is a difference between the goods transport insurance and the carrier's responsibility insurance. The covered risks, fixed compensation and indemnity of the contract of transport insurance are left to the holder's choice.

The insurance invoice is required for customs clearance only when the relevant data do not appear in the commercial invoice indicating the premium paid to insure the merchandise.

The standard extent of the transporter's responsibility is laid down in the following international conventions:

Road freight

International transport of goods by road is governed by the *Convention for the Contract of the International Carriage of Goods by Road* (CMR Convention).

Under this Convention, the road hauler is not responsible for losses of or damages to the goods if he proves that they arise from:

- the merchandise's own defect(s);
- force majeure;
- a fault by the loader or consignee.

There is no European Union's regulation regarding indemnifications for road freight.

2.7.5. Proof of origin

Needed only in case there is preference customs duty eligible. With this proof customs duty will be lowered mostly to 0%.

The standard proof of origin for goods exported to the Community is the certificate of origin (form A).

Except for derogations, an invoice declaration may be used for goods whose total value does not exceed Euro 6 000.

The period of validity is 10 months.

2.7.5.1. Invoice declaration

Following text has to be written onto the commercial invoice:
“The exporter of the products covered by this document declares that, except where otherwise clearly indicated, these products are of Tajikistan and Kyrgyzstan (TJ) preferential origin according to the rules of origin of the Generalized System of Preferences of the European Community.”

2.7.5.2. Form A

- is issued by the exporter and needs to be stamped by Tajikistan and Kyrgyzstan authorities

1. Goods consigned from (exporter's business name, address, country)		Reference No A0044901 GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in (country) See notes overleaf			
2. Goods consigned to (consignee's name, address, country)					
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages, description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.			12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to		

2.7.6. Certificate of origin

- only necessary for certain products like textiles, cloths
- check if needed for your product see chapter 2.1.4.
- is issued by the exporter and needs to be stamped by Tajikistan and Kyrgyzstan authorities

Original		
CERTIFICATE OF ORIGIN Issued by _____		3. No & Date of invoice 4. Ref No B 0022401
1. Buyer	5. Country of Origin	6. Country of Destination
2. Consignee (if other than buyer)	7. Remarks	
8. Means of Transport and Route 10. Shipped per _____ 11. On or about _____ 12. From _____ 13. Via _____ 14. To _____		9. Terms of payment
15. Marks and Numbers	16. Number and Kind of Packages: Description of goods	17. Quantity
18. Declaration by the Exporter The undersigned, duly authorized by the company, swears that the above mentioned goods have been produced or manufactured in the country shown in the above column "country of origin". Place and Date : _____		19. Certification The undersigned Authority hereby certifies, on the basis of relative invoice and other supporting documents, that the above mentioned goods originate in the country shown in the column "country of origin" to the best of its knowledge and belief.
Name and Signature of the Exporter		No. Date, Signature and Stamp of Certifying Authority

2.7.7. Import licence

- necessary for e.g. certain food products
- check if needed for your product see chapter 2.1.4.
- is issued by competent authorities of the EU
- The licence is valid for a particular period of time. In order to obtain a licence, the licence holder must supply a guarantee in conjunction with his application. The guarantee will be returned to the licence holder when the requirements of the licence have been met.

EUROPEAN COMMUNITY — IMPORT LICENCE A G R I M

HOLDER'S COPY	1 Agency issuing the licence (name and address)		2 Issuing agency's embossment and perforation (*) <input type="checkbox"/> No	
			3	
	4 Issued to (name, full address and Member State) <input type="checkbox"/>		5 Agency issuing the extract (name and address)	
	6 Rights transferred to: with effect from <input type="text"/>		7 Exporting country <input type="checkbox"/> Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO 8 Country of origin <input type="checkbox"/> Compulsory <input type="checkbox"/> YES <input type="checkbox"/> NO 10 Date of lodging original licence application <input type="text"/>	
1	Stamp of the competent authority: <input type="text"/>		11 Total amount of security <input type="text"/>	
	13 PRODUCT TO BE IMPORTED		12 LAST DAY OF VALIDITY <input type="text"/>	
	14 Trade denomination			
	15 Description in accordance with the Combined Nomenclature (CN)		16 CN code(s)	
	17 Quantity (°) in figures	18 Quantity (°) in words		19 Tolerance % more
	20 Special particulars			
	24 Special conditions			
	25 Issued at: on <input type="text"/> under No <input type="text"/> Issuing agency's signature and stamp:		26 Term of validity extended until <input type="text"/> inclusive for (°): At <input type="text"/> , on <input type="text"/> Signature and stamp of agency issuing the licence:	

(*) To be completed if the signature and the stamp do not appear in box 25.
 (°) Net mass or other unit of measurement indicating unit.

2.7.8. Application for tariff quota

- for details see 1.6.5

2.7.9. Community surveillance document

- was mainly implemented for low price products which are imported in big quantities to protect SME in Europe, e.g. for shoes from China,... or for products with health reasons (e.g. human or animal influenza ,...)
- applies for some products of Tajikistan and Kyrgyzstan, e.g. shoes
- if it applies for your product you can check with your tariff number, see steps in 2.1.3
- following data have to be given:
 - applicant (name, full address, country)
 - consignor (name, address, country)
 - competent authorities of issue in the EU (name and address)
 - last day of validity (usually 6 months)
 - country of origin
 - country of consignment
 - proposed place and date of importation
 - reference to Regulation (EC) which imposed surveillance
 - description of goods, marks and numbers, number and kind of packages
 - goods code (CN Taric code)
 - gross mass (kg) and net mass (kg)
 - CIF value EC frontier in ECU's
 - certification by the applicant: "I, the undersigned, certify that the information provided in this application is true and given in good faith"
 - signature and stamp of the competent authorities

2.7.10. Inspections certificates (health, veterinary, plant health certificates)

- for details see 1.6.3

2.7.11. **Fumigation certificate**

- for some wooden packaging and some products fumigation before shipping is needed
- not needed if the wooden product is already treated (e.g. cooked)
- the gas must 100% removed before customs clearance otherwise the customs officer refuses to do the customs clearance

3. Shipping / transport from Tajikistan to Europe

Mostly goods from Tajikistan to Europe are transported by road.

For the transport to Vienna following route is mostly used: Khujand (Tajikistan) - Bukhara (Uzbekistan) - Karakalpakiya - Beineu (Kazakhstan) - Astrakhan (Russia) - Volgograd - Smolensk - Minsk (Byelorussia) - Brest-Warsaw (Poland) - Vienna (Austria).

3.1. *How much do **transport** and **customs clearance** cost?*

Example: 20 tons from Khujand to Vienna with TIR Carnet:

EUR 10.400.-

This is a rough cost estimation by the Association of International Haulier of the Republic of Tajikistan for orientation.

3.2. *Which **transport arrangements** could be fixed?*

3.2.1. What are **INCO terms**?

Usually INCO terms are used. INCO terms are standard clauses for the transport arrangement. They state the time and place of taking over the risk for the shipment. They also fix the duties of the seller and the buyer concerning loading, unloading, transport, insurance, customs clearance ...

3.2.2. Which **INCO terms** are mostly used?

- **FOB** (Free on Board): e.g. FOB X
 - seller covers costs and risks of the transport till harbour X and pays the costs of loading onto the ship stated by the buyer
 - buyer covers all further costs and risks (sea transport, insurance, unloading, ...)

- **FCA** (Free Carrier): e.g. FCA Y
 - seller covers costs and risks of the transport till railway station Y and pays the costs of loading onto the train stated by the buyer
 - buyer covers all further costs and risks (railway and sea transport, insurance, unloading, ...)
- **CIF** (Cost, Insurance, Freight): e.g. CIF Hamburg
 - seller covers costs and risks of the loading and the transport till harbour of destination (Hamburg) and also pays the insurance for the freight
 - buyer covers the costs and risks of unloading in Hamburg, customs clearance and transport on land to the final destination; the buyer covers also the transport risk of the complete sea transport

4. Customs clearance

4.1. *What is the **procedure** of the customs clearance?*

The process of the customs clearance is in all EU countries the same.

4.1.1. **Where** can I do the **customs clearance**?

- at every customs clearance in Europe
- for VAT reasons it makes sense to do it in the country where the importer has his company seat

4.1.2. How can the **registration / declaration at customs** be done?

Customs Import Declaration (SAD)

- can be done by the importer or the transport company
- as of May 1, 2006 only as e-registration possible
- best in English, but also in other official EU languages possible
- following data have to be supplied:
 - **data of the parties involved** in the operation (importer, exporter, representative,...)
 - **custom approved treatment** (release for free circulation, release for consumption, temporary importation, transit,...)
 - **identifying data of the goods** (Taric code, weight, units), location and packaging
 - information referred to the **means of transport**
 - data about **country of origin, country of export and destination**
 - **commercial and financial information** (INCO terms, invoice value, invoice currency, exchange rate, insurance...)
 - **list of documents associated to the registration** (certificates, document of origin, transport document, commercial invoice...)
 - **declaration** and method of payment of **import taxes** (tariff duties, VAT, ...)

The SAD set consists of eight copies; the operator completes all or part of the sheets depending on the type of operation.

In the case of importation generally three copies shall be used: one is to be retained by the authorities of the Member State in which arrival

formalities are completed, other is used for statistical purposes by the Member State of destination and the last one is returned to the consignee after being stamped by the customs authority.

EUROPEAN COMMUNITY					A OFFICE OF DESTINATION	
8	2 Consignor/Exporter No				1 DECLARATION	
	<input type="checkbox"/>				3 Forms 4 Loading lists	
	8 Consignee No				5 Items 6 Total packages 7 Reference number	
	9 Person responsible for financial settlement No				10 Country last consigned 11 Trad / Prod country 12 Value details 13 CAP	
	14 Declarant/Representative No				15 Country of dispatch/export 15 C. disp /exp. Code 17 Country destin. Code	
	15 Country of dispatch/export				a ₁ b ₁ a ₂ b ₂	
	16 Country of origin				17 Country of destination	
	18 Identity and nationality of means of transport on arrival 19 Ctr 20 Delivery terms					
	21 Identity and nationality of active means of transport crossing the border				22 Currency and total amount invoiced 23 Exchange rate 24 Nature of transaction	
	25 Mode of transport at the border 26 Inland mode of transport 27 Place of unloading				28 Financial and banking data	
8	29 Office of entry 30 Location of goods					
	31 Packages and description of goods				32 Item No 33 Commodity Code	
	34 Country origin Code 35 Gross mass (kg) 36 Preference				a ₁ b ₁ a ₂ b ₂	
	37 PROCEDURE 38 Net mass (kg) 39 Quota					
	40 Summary declaration/Previous document				41 Supplementary units 42 Item price 43 VM Code	
	44 Additional information/Documents produced/Certificates and authorisations				A.I. Code 45 Adjustment 46 Statistical value	
	47 Calculation of taxes				48 Deferred payment 49 Identification of warehouse	
	Type Tax base Rate Amount MP					
	Total:					
	50 Principal No Signature:				C OFFICE OF DEPARTURE	
51 Intended offices of transit (and country) represented by Place and date:						
52 Guarantee not valid for				Code 53 Office of destination (and country)		
J CONTROL BY OFFICE OF DESTINATION				54 Place and date: Signature and name of declarant/representative		

Documents associated to the SAD:

According to the operation and the nature of the imported goods, additional documents shall be declared with the SAD and shall be presented together with it. The most important documents are:

- documentary **proof of origin**, normally used to apply a tariff preferential treatment
 - e.g. **form A** (document of origin) or **invoice declaration**: used to apply for a tariff preferential treatment; for details see 2.7.5
 - **certificate of origin**: in case it applies; for details see 2.7.6
 - **certificate of authenticity**: in case it applies
- **certificate confirming the special nature of the product**
- **transport document**
- **commercial invoice**: for details see 2.7.1
- **customs value declaration**: is the basis for the calculation of the duties; is not necessary if the value of the products does not exceed EUR 10.000.-
form to be used: DV1
- **Inspections Certificates** (Health, Veterinary, Plant Health certificates): in case it applies; for details see 1.6.3
fumigation certificate: in case it applies; for details see 2.7.11
- **Import Licenses**: for sensible goods, like birds, eggs, textiles, chemicals, pharmaceuticals,... mostly for goods with a quota and/or surveillance
in case it applies; for details see 2.7.7
- **Community Surveillance Document**: in case it applies; for details see 2.7.9
- **Cites Certificate**: in case it applies; for details see 1.6.7.
- **Documents to support a claim of a tariff quota**
quota certificate: in case it applies; for details see 1.6.5
documents to support a claim of a tariff quota: if applicable
- **Documents required for Excise purposes**: e.g. for alcohol, tobacco,...
- **Evidence to support a claim to VAT relief**

4.1.3. How is the **customs duty** calculated?

The commercial invoice is basis for the calculation the customs duty.

Basis for the customs duty is the **customs value**:

price of the products as stated on the commercial invoice
+ transport costs to the EU border
+ insurance costs

4.1.4. How much **VAT** has to be paid?

- VAT has to be paid by the importer, but he usually can get it back from tax office later
- 0% - 25% in Europe: a detailed list you can find in 1.1
- in Austria: 10% VAT (EUST) for food
- basis for the VAT is the customs value + customs duty

4.2. *How **long** does the customs clearance take?*

it can take from 1 hour until days (if the classification of the products is not clear or the papers are incomplete)

5. Other useful links

Links to trade and other professional organizations in EU member states:

http://exporthelp.europa.eu/thdapp/display.htm?page=lk/lk_Links.html&doctype=main&languageId=EN

Information about customs in Europe:

http://ec.europa.eu/taxation_customs/customs/index_en.htm

http://ec.europa.eu/taxation_customs/common/links/customs/index_en.htm

Additional information about European markets and import:

<http://www.cbi.eu/?pag=1>