
CONFIRMATION OF ARRIVAL (ENTRY CERTIFICATE)

Evidence of intra-Community deliveries

The obligation to provide evidence for intra-community deliveries changed with effect from 1st October 2013 in Germany. To deliver goods exempt from VAT, the vendor must prove the successful delivery to the customer in another EU member state. In accordance with Section 17a of the VAT implementation ordinance, this evidence must be provided in a clear and easily verifiable manner from the records.

The standard evidence is the so-called “Gelangensbestätigung” (Entry Certificate/confirmation of arrival). The buyer confirms the arrival of the goods in a country of the European Union other than the country of origin with the confirmation of arrival.

Gelangensbestätigung (Confirmation of arrival, entry certificate)

The certificate must include the following information:

- Recipient's name and address;
- Quantity and commercial name of the goods (in case of vehicles: also the vehicle identification number, too);
- Place and month of receipt of the goods or the end of the transport in the member state;
- Date of issue of the confirmation;
- Signature of the buyer.

A person authorized by the buyer can sign the document on behalf of the buyer. This may, for example, be an independent stock keeper, who receives the delivery items on behalf of the customer, a contractor, who is tasked with the acceptance of the goods, or the end user in a chain supply.

A signature is not required for the electronic transmission of the confirmation, e.g. by e-mail, web download or by means of electronic data exchange. The confirmation of arrival can be submitted as a collective order per week, per month or – maximum – per quarter. It may consist of several documents which, as a whole, contain the information required. There is no obligation to use the template from the fiscal authority. The certificate/confirmation, for example, could also consist of a copy of the respective intra-Community invoice with the addition of all other necessary information.

In order to save time and costs for administration, REHAU wishes to receive the entry certificate/confirmation of arrival (Gelangensbestätigung) from your company via web download. Therefore, please provide us an e-mail address to which REHAU can send the web link for confirmation of the receipt of the goods. REHAU will consolidate the deliveries during one month in one collective confirmation.

Thank you very much for your cooperation.