

issued in the country of origin, attesting to the fact that the goods are free of disease or parasites. Meats must originate from Canadian export plants approved by the European Community. Fish must be certified as being free of parasites (nematodes).

***Sanitary Certificates.*** Sanitary certificates are required for imports of live or dressed poultry and hatching eggs, game birds, and feathers from domestic poultry or wild birds, certifying that they are free from infectious diseases, including Newcastle disease.

Veterinary certification is mandatory for imports of horses and dairy cattle declaring the exported animals and the herd from which they originated are free of brucellosis and other contagious diseases. Certification is also required for imports of semen.

***Samples.*** Samples of no commercial value and those made unfit for commercial purposes under Customs supervision are admitted free of duty. Samples sent only for testing purposes are also granted duty-free entry. Samples regarded as having commercial value are subject to the same rates of duty as commercial shipments of the same product.

Samples may be admitted under bond and against deposit of the amount of duty for a period of one year. Duties are fully refunded upon export of the samples, which need not take place through the original port of entry (see Chapter 1, "Temporary Entry — Carnet").

Alternatively, trade samples or goods imported for a specific purpose on a temporary basis may be duty- and tax-paid upon entry, and a refund claim filed for reimbursement upon proof of export.

Importers wishing to avail themselves of this system must make prior arrangements with Customs authorities.

Import licences are not required for bona fide samples entering Germany in reasonable quantities and which are not intended for sale.

Exemption from customs duties does not apply to roast coffee, coffee, coffee or tea extracts, ethyl alcohol, tobacco products and cigarette paper.