Remarks by the referee are reproduced in italics below and my comments are included in red.

The paper entitled "Temporary Exports and Characteristics of Destination Countries: First Evidence from German Transaction Data" provides evidence on the temporary nature of exports by German firms. To overcome issues associated with the construction of the custom data, the paper focuses on trade transactions with non EU countries. The pattern of temporary exports is similar to the one reported in the existing literature. In the case of Germany, similar patterns are reported by Nitsch (2009) although at the imported product levels.

I thank the referee for pointing me to the Nitsch (2009) paper. The findings of this paper will be discussed in the revised version of my paper.

For confidentiality reasons the author(s) is unable to distinguish between products at a highly dis-aggregated level which is unfortunate.

I fully agree that this is unfortunate. However, the Statistical Office does not prepare the trade data at a more disaggregated level for use in the research data center.

In terms of country of destination characteristics, the paper replicates the findings of Bekes and Murakozy (2012).

Following suggestions by Referee 1 the revised version of my paper will include further results – please see my comments on the report of Referee 1.

While the paper is carefully executed, it provides limited contribution to the existing literature on the topic.

I consider information on the role of temporary exports in Germany – one of the largest exporters on the world market for goods – as important.