


Gifts (non-commercial consignments)

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A consignment sent by a private individual to another private individual 



A consignment sent by a private individual from a country that is not a Member State of the European Union to another private individual in an EU Member State has to be declared in the customs.
Such consignment shall be exempted from taxes if the value does not exceed EUR 45 and provided that the nature of the consignment is not commercial.

A consignment shall not be considered to be commercial if the following provisions are complied with:

it is not regular;

it contains goods only for the personal consumption of the recipient or their family members, and the characteristics and amount of goods do not indicate commercial intent;

the consignor sends the consignment to the recipient without payment.

When receiving a postal consignment, the value of which is higher than EUR 45 or the quantitative restrictions of specific goods provided for in the laws and regulations are exceeded, the recipient is obliged to pay the following taxes and duties:

value added tax pursuant to the requirements of the Value Added Tax Law.

excise duty (in case excise goods are received) pursuant to the requirements of the law On Excise Duty.

Customs duty based on the customs value of the goods (in accordance with the customs duty rate established for the commodity code of the specific goods pursuant to EC Regulation No 2658/87 (Annex I) *.

Value of goods (EUR)	VAT	Customs duty
$0.01 \leq 45$	-	-
$45.01 \leq 150$	+ [1]	-
> 150	+ ¹	+

[1] VAT applies from EUR 0.01

* If the value of the goods contained in a consignment sent by a private individual to another private individual does not exceed EUR 700, the person may request the application of the flat rate of customs duty of 2.5 % of the customs value of goods provided that the goods are brought in without commercial intent. The flat rate cannot be applied to tobacco or tobacco products.

Duties have to be paid regardless of whether:

the goods are sent as a gift;

the goods are new or used (including antiques).

If the consignment consists of two or more goods the total value of which exceeds EUR 45, then the exemption from customs duties shall be applied to one or more goods the total value of which does not exceed EUR 45, because the value of an item cannot be divided.

When determining whether the exemptions shall be applied to the consignment, only the value of goods indicated in the accompanying documents shall be considered, i.e. the value postal declaration or another document.

The calculation of duties of a non-commercial consignment is based on the value of the goods. There is no need to indicate the delivery, insurance or other costs related to the specific consignment in the declaration.

An example: a natural person has received a gift sent from the USA. The gift contains shoes for EUR 120, a scarf for EUR 20 and an umbrella for EUR 25. The total value of the goods is EUR 165. The scarf and the umbrella can be exempted from customs duty because the total value thereof does not exceed EUR 45 (EUR 20 + EUR 25). However, customs duty for the shoes has to be calculated and the natural person has to choose to make the payment either by Option 1 – in accordance with the customs duty rate determined for the commodity code of the specific goods pursuant to EC Regulation No 2658/87 (Annex I), or Option 2 – pursuant to the flat rate of the customs duty of 2.5%. The value added tax shall be calculated based on the customs value of all goods added by the amount of customs duty.

Option 1: the customs duty is calculated in accordance with the customs duty rate determined for the commodity code of the specific goods – 8%. $EUR\ 120 \times 8\% = EUR\ 9.6$. Subsequently, the VAT is calculated: 21% of EUR 174.60 ($120+20+25+\text{customs duty of } 9.6$) = EUR 36.67. The total amount of duties and taxes to be paid by the consignee amounts to EUR 46.27 (EUR 9.6 + EUR 36.67);

or

Option 2: the customs duty is calculated in accordance with the flat rate of 2.5%. $EUR\ 120 \times 2.5\% = EUR\ 3$. Subsequently, the VAT is calculated: 21% of EUR 168 ($120+20+25+\text{customs duty of } 3$) = EUR 35.28. The total amount of duties and taxes to be paid by the consignee amounts to EUR 38.28 (EUR 3 + EUR 35.28).

The following quantitative restrictions have been established in order for specific goods with the value not exceeding EUR 45 to be exempted from the customs duty:

Tobacco products:

50 cigarettes or

25 cigarillos (cigars weighing not more than 3 grams), or

10 cigars, or

50 grams of smoking tobacco or the appropriate mix of those products.

Alcohol and alcoholic beverages:

1 litre – distilled beverages and spirits of an alcoholic strength exceeding 22% vol, undenatured ethyl alcohol of an alcoholic strength of more than 80 % or

1 litre – distilled beverages and spirits, and aperitifs with a wine or alcohol base, tafia, saké or similar beverages of an alcoholic strength of 22 % vol. or less;

1 litre - sparkling wines and liqueur wines or the appropriate mix of those products and

2 litres of non-sparkling wine.

Perfumes, toilet waters, etc.:

50 grams – perfumes or

250 millilitres – eau de parfum, toilet waters (eau de toilette) and eau de cologne.