

# List of goods allowed for Import Customs Declaration for Postal Consignments

**Updated 15/04/2021**

If goods contained in a consignment are not included in the list of goods of the EMDAS "Import Customs Declaration for Postal Consignments", it means that the simplified declaration procedure cannot be applied thereto and a standard import customs declaration must be submitted.

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
<b>Clothes</b>	Kids clothes (tall under 86 cm)	12%	-	21%
	Women clothes (excluding t-shirts and singlets)	12%	-	21%
	Men clothes (excluding t-shirts and singlets)	12%	-	21%
	T-shirts and singlets	12% (+ 25% for USA goods)	-	21%
	Tracksuits, ski suits (including separates sports pants, sport tights and jackets)	12%	-	21%
	Overcoats, car coats, wind-jackets, windcheaters (excluding fur clothes)	12%	-	21%
	Leather clothing (excluding fur clothes)	4%	-	21%
	Swimwear of synthetic fibres	12%	-	21%
	Lingerie, bras, suspenders, corsets, braces and similar articles, also knitted	12%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Ribbed stocking and tights of synthetic fibres (including stockings for varicose veins)	8%	-	21%
	Stocking, socks, knee socks, tights, leggings	12%	-	21%
<b>Footwear</b>	Leather footwear	8%	-	21%
	Footwear of other materials	17%	-	21%
	Sport shoes: tennis shoes, basketball shoes, gym shoes, training shoes and other	16,9%	-	21%
	Sport shoes: ski-boots, cross-country ski footwear and snowboard boots, as well as fasteners	17%	-	21%
	Insoles for footwear	3%	-	21%
	Shoelaces	12%	-	21%
	Shoe care products	0%	-	21%
<b>Accessories</b>	Gloves, mittens and mitts (also work and sport gloves)	8,9%	-	21%
	Leather gloves (including sports)	9%	-	21%
	Neckwear and scarves	12%	-	21%
	Ties	6,3%	-	21%
	Hats and other headgear, felt or made up from wool (excluding fur)	5,7%	-	21%
	Hats and other headgear, plaited or made by assembling strips of any material	0%	-	21%
	Peaked caps and other hattery	2,7%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Leather belts	5%	-	21%
	Suitcases, briefcases and wallets with outer surface of leather; backpacks, sports bags and cosmetic bags with outer surface of textile materials	3%	-	21%
	Suitcases and briefcases with outer surface of plastics (including synthetic leather) or textile materials	9,7%	-	21%
	Suitcases and briefcases with outer surface of aluminium or other materials (excluding leather, plastics or textile surface)	5,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Handbags, backpacks, sports bags, cosmetics bags with outer surface of leather; handbags and wallets with outer surface of textile materials	3,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Handbags, backpacks, sports bags, wallets, cosmetics bags with outer surface of plastics (including synthetic leather)	9,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Umbrellas	4,7%	-	21%
<b>Watches, jewellery</b>	Wristwatches, hybrid watches, fitness watches	4,5%, but not less than 0,3 EUR/pcs and not more than 0,8 EUR/pcs	-	21%
	Smart watches (excluding hybrid watches)	0%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Other watches	4,7%	-	21%
	Watch straps, excluding made up of animals protected by the Washington Convention (CITES)	6%	-	21%
	Watch glass	6,5%	-	21%
	Imitation jewellery or jewellery plated with precious metal	4%	-	21%
	Jewellery of precious metal	2,5%	-	21%
	Jewellery from precious stones (excluding raw diamonds)	0%	-	21%
	Imitation gemstones from glass, including Swarovski crystals	3%	-	21%
	Bijouterie from glass, plastic, vegetable wax, also pirsing accessories	4%	-	21%
<b>Products for children, board games, toys</b>	Dolls, plush toys, toys and their sets, electronic toys, other toys and their parts	4,7%	-	21%
	Tricycles, scooters (excluding electric), pedal cars and other wheeled toys, dolls' carriages	0%	-	21%
	Spare parts for non-motorized scooters (excluding screws, nuts, fasteners, stickers and other general purpose parts)	0%	-	21%
	Baby strollers and their parts	2,7%	-	21%
	Remote control vehicles and their parts	4,7%	-	21%
	Construction sets, puzzles	4,7%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Table games (chess, checks, darts etc.)	0% (+ 25% for USA goods from 11.07.2021)	-	21%
	Playing cards and their sets (poker etc.)	2,7% (+ 10% for USA goods)	-	21%
	Game chips	0% (+ 25% for USA goods from 11.07.2021)	-	21%
	Plasticine	0%	-	21%
<b>Coffee, tea and non-alcoholic beverages</b>	Black tea (maximum quantity allowed to be declared simplified –30 kg)	0%	-	21%
	Green tea (maximum quantity allowed to be declared simplified –30 kg)	3,2%	-	21%
	Yerba mate tea	0%	-	21%
	Other teas and tea blends	12,8%	-	21%
	Tea and yerba mate tea extracts, essences or concentrates	6%	-	21%
	Coffee beans or pre-ground coffee	9%	142,29 EUR per 100 kg of coffee	21%
	Instant coffee	9% (+ 25% for USA goods from 11.07.2021)	142,29 EUR per 100 kg of coffee	21%
	Coffee substitutes (for example chicory, barley coffee), containing natural coffee or ground coffee beans	11,5%	142,29 EUR per 100 kg of coffee	21%
Coffee substitutes (for example chicory, barley coffee), not containing natural coffee or ground coffee beans	14,1%	-	21%	

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Fruit and vegetable juice (100%)	33,6%	-	21%
	Fruit and vegetable soft drinks	9,6%	7,4 EUR per 100 litres	21%
	Fruit and vegetable nectars	9,6%	-	21%
<b>Groceries and nutritional supplements</b>	Dried vegetables (maximum quantity allowed to be declared simplified –30 kg)	3,2%	-	21%
	Fresh or dried nuts and edible seeds (maximum quantity allowed to be declared simplified –30 kg)	2% (+ 25% for USA goods from 11.07.2021)	-	21%
	Roasted nuts and edible seeds (maximum quantity allowed to be declared simplified –30 kg)	12,8% (+ 25% for USA goods from 11.07.2021)	-	21%
	Dried fruits (maximum quantity allowed to be declared simplified –30 kg)	2,4%	-	21%
	Spices (maximum quantity allowed to be declared simplified –30 kg)	12,5%	-	21%
	Mixtures of fruits and/or nuts (maximum quantity allowed to be declared simplified –30 kg)	9,6%	-	21%
	Peanut butter (maximum quantity allowed to be declared simplified –30 kg)	12,8% (+ 25% for USA goods)	-	21%
	Edible oils	9,6% (+ 25% for USA goods from 11.07.2021)	-	21%
	Legumes	3,2%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Flour and groats, corn grains	267 EUR per tonne	-	21%
	Popcorn with added caramel, salt or other additives	3,8% + 20 EUR per 100 kg	-	21%
	Jams, fruit jellies, fruit, vegetables and nut purees, pastes (maximum quantity allowed to be declared simplified –30 kg)	24% + 23 EUR per 100 kg	-	21%
	Honey (maximum quantity allowed to be declared simplified –2 kg)	17,3%	-	21%
	Sugar	41,90 EUR per 100 kg	-	21%
	Sugarplum, caramel, jelly candy, iris, halva, white chocolate and marshmallow (not containing chocolate and cocoa) (maximum quantity allowed to be declared simplified –30 kg)	9% + 43,15 EUR per 100 kg, but not more than 18.7% + 38.99 EUR per 100 kg	-	21%
	Cocoa (maximum quantity allowed to be declared simplified –30 kg)	8% + 31,40 EUR per 100 kg (+ 25% for USA goods from 11.07.2021)	-	21%
	Chocolate and its products, including candies and pastes (maximum quantity allowed to be declared simplified –30 kg)	8,3% + 43,15 EUR per 100 kg, but not more than 18.7% + 38.99 EUR per 100 kg	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Biscuits, waffles, cakes, muffins and other pastry (maximum quantity allowed to be declared simplified –30 kg)	9% + 36,14 EUR per 100 kg, but not more than 20.7% + 8.880 EUR per 100 kg	-	21%
	Nutritional supplements (other than containing milk and other than homeopathic preparations classified as medicines)	12,8%	-	21%
	Fish preserves, excluding caviar and preserves from fish specimens protected by the Washington Convention (CITES) (maximum quantity allowed to be declared simplified –20 kg)	25%	-	21%
	Dried fish, excluding specimens protected by the Washington Convention (CITES) (maximum quantity allowed to be declared –20 kg)	12%	-	21%
<b>Cosmetics, perfumery and personal care products</b>	Decorative cosmetics, body care products (excluding medicines), including manicure and pedicure products, as well as sunscreen and anti-sunscreen products	0%	-	21%
	Brushes for the application of cosmetics	3,7%	-	21%
	Body deodorants	6,5%	-	21%
	Perfume (maximum quantity allowed to be declared simplified –50 gr)	0%	-	21%



<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Toilet water (maximum quantity allowed to be declared simplified –250 ml)	0%	-	21%
	Hair care products: shampoos, hair perm and chemical straighteners, hairspray and other hair care products	0%	-	21%
	Natural hair and body color (Henna)	0%	-	21%
	Soap, including liquid soaps, as well as liquids and creams for body wash	4%	-	21%
	Bath salts and bath foams	6,5%	-	21%
	Cosmetic oils (except essentials) and creams for massage, wet napkins	6,5%	-	21%
	Essential oils	2,3%	-	21%
	Toothbrushes, including electric	3,7%	-	21%
	Toothpaste and powder	0%	-	21%
	Blade shavers	2,7%	-	21%
	Shaving products: foams, creams	6,5%	-	21%
	Accessories for hair (except textiles): hair clips, pins, hairpins, rubber, hoops	2,7%	-	21%
	Accessories for hair from textiles	12%	-	21%
	Extending hair or hair for extensions, excess hair and eyelashes, wigs	2,2%	-	21%
	Hygiene products (e.g. swabs, packets, baby diapers, grooming products for patients with urinary incontinence), excluding reusable articles from textiles	0%	-	21%
	Manicure, pedicure hand tools	2,7%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
<b>Manicure, pedicure and tattooing devices and accessories</b>	Nail milling and similar electromechanical devices for manicure or pedicure	2,2%	-	21%
	Fake nails	6,5%	-	21%
	Glass elements for nail decoration	7%	-	21%
	Tattoo machine, needles	2,7%	-	21%
	Tattoo ink	6,5%	-	21%
<b>Animal accessories, clothing and feed</b>	Combs for animals	2,7%	-	21%
	Animal food	9,6%	-	21%
	All kinds of clothes and accessories for animals (such as muzzle, accompany), including saddlery and harness for any animal	2,7%	-	21%
	Animals toys	6,5%	-	21%
	Animal accessories: bags, beds, scratching posts made up of textile	12%	-	21%
	Animal accessories: litter trays, litter scoops, transport box etc. made up of plastic	6,5%	-	21%
	Egg incubators	1,7%	-	21%
<b>Home textiles, carpets</b>	Curtains	12%	-	21%
	Bed linen sets	12%	-	21%
	Towels	12%	-	21%
	Tablecloths	12%	-	21%
	Blankets and travelling rugs (not filled)	12%	-	21%
	Electric (thermal) blankets	6,9%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Filled blankets (including filled with feathers or down)	3,7%	-	21%
	Pillows	3,7%	-	21%
	Mattresses, including against bedsores	3,7%	-	21%
	Carpets and other floor coverings	8%	-	21%
<b>Interior accessories, home goods</b>	Statues and figurines, excluding made up of bones and plants and animals protected by the Washington Convention (CITES)	6,5%	-	21%
	Decorative articles (as well as bowls, mortars and pestles, ashtrays) of stone	1,7%	-	21%
	Vases	12%	-	21%
	Candles	0%	-	21%
	Candle-holders	4,7%	-	21%
	Incense sticks	6,5%	-	21%
	Mirrors	4%	-	21%
	Fake flowers	4,7%	-	21%
	Furniture of plastics, metal, wood, excluding made up of plants protected by the Washington Convention (CITES)	2,7%	-	21%
	Furniture reed, wicker, bamboo, glass, marble, etc., excluding made up of plants protected by the Washington Convention (CITES)	5,6%	-	21%
	Clothes and accessories hangers of plastics	6,5%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Clothes and accessories hangers of wood and metal	2,7%	-	21%
	Boxes and cases for storage made of wood or plaiting materials	4,7%	-	21%
	Textile boxes for storage	12%	-	21%
	Plastic boxes for storage, other types of plastic boxes including aquariums (fish tanks), other household articles and hygienic or toilet articles of plastics	6,5%	-	21%
	Boxes for jewellery (plastic, textile covered)	9,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Cardboard boxes, paper bags	0%	-	21%
	Plastic or fabric sachet-bags	6,5%	-	21%
	Washing and cleaning means, cleaning wipes	4%	-	21%
	Floor, dust and similar cleaning cloths	12%	-	21%
	Household brooms, including clothing and footwear brushes, dust rollers	3,7%	-	21%
	Paper napkins	0%	-	21%
	Christmas tree decorations (excluding electric lightening)	2,7%	-	21%
<b>Kitchenware</b>	Spoons, forks, knives and other cutlery	8,5%	-	21%
	Table and kitchen dishes, storage dishes and other kitchen utensils of porcelain or ceramic	12% (+ 36,1% for goods from China)	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Table and kitchen dishes, storage dishes and other kitchen utensils (excluding of porcelain or ceramic)	11%	-	21%
	Water bottles made of steel	3,2% (+ 25% for USA goods)	-	21%
	Water bottles made of aluminium	6%	-	21%
	Water bottles made of copper	3%	-	21%
	Knife sharpener	1,7%	-	21%
	Aluminium folie	7,5% (+ 35,6% for goods from China)	-	21%
	Shakers	6,5%	-	21%
	Grills	2,7% (+ 25% for USA goods)	-	21%
<b>Lamps and lighting fixtures</b>	Lamps: ceiling, wall, table, floor-standing	4,7%	-	21%
	Lampshades and their bases	5,7%	-	21%
	Torches (flashlights)	5,7%	-	21%
	LED lightening devices, including garlands, stripes, ribbons	4,7%	-	21%
	LED diode light bulbs, light diodes, including laser-diodes	3,7%	-	21%
	Light projectors	3,7%	-	21%
<b>Sports equipment and parts therefor, outdoor tools</b>	Skateboard (including with electric motor)	2,7%	-	21%
	Snowboards, monoskis	3,7%	-	21%
	Surf boards, wind surfing boards	2,7%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
<b>for leisure activities</b>	Sports exercise machines, trampolines, dumbbells, jump ropes, massage rings Hula Hoop etc.	2,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Boxing pear and boxing hand shields	2,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Roller skates	2,7%	-	21%
	Skates	0%	-	21%
	Balls	2,7%	-	21%
	Tennis rackets	4,7%	-	21%
	Billiards and accessories	0% (+ 25% for USA goods from 11.07.2021)	-	21%
	Sticks for different types of sports	2,7%	-	21%
	Bicycles	14% (+ 48,5% for goods from China)	-	21%
	Bicycle parts and child safety seats for bicycle	4,7% (+ 48,5% for goods from China)	-	21%
	Electro scooters, including gyroscooters	6%	-	21%
	Accessories and parts for electric scooters, including gyro scooters (excluding bearings)	4,7%	-	21%
	Helmets	2,7%	-	21%
	Knee, elbow, ankle and similar guards	2,7%	-	21%
	Life jackets, protective vests	6,3%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Tents	12%	-	21%
	Inflatable boats for recreational, sporting	2,7%	-	21%
	Inflatable mattress and similar	12%	-	21%
	Fishing rods and its accessories (fishing reels, fishing hooks, crank baits, fishing floats etc.)	3,7%	-	21%
	Fishing line	4%	-	21%
	Boat parts: paddles, propellers, motor parts etc.	2,7%	-	21%
	Hunting and fishing decoy	6,5%	-	21%
	Bows and their arrows (excluding crossbows)	2,7%	-	21%
	Carnival or other entertainment articles, including conjuring tricks and novelty jokes	2,7%	-	21%
	Metal detectors	3,7%	-	21%
<b>Items for handicraft</b>	Scrapbooking paper	0%	-	21%
	Glass seed beads, stones	3%	-	21%
	Plastic seed beads	6,5%	-	21%
	Textile covered seed beads	12%	-	21%
	Sewing accessories (for example fastener, carabiner, chains etc.) from base or precious metals	4%	-	21%
	Knitting needles, hooks, sewing needles, etc.	2,7%	-	21%
	Embroidery kits	12%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Buttons, snap buttons, zippers	7,7%	-	21%
	Threads	5%	-	21%
	Yarn	5%	-	21%
	Twine	8%	-	21%
	Textile labels, badges	8%	-	21%
	Sewing patterns (from fabric)	6,3%	-	21%
	Sewing patterns (from paper)	0%	-	21%
	Fabric	8%	-	21%
	Leather, excluding made up of plants and animals protected by the Washington Convention (CITES)	6,5%	-	21%
	Suede leather, excluding made up of plants and animals protected by the Washington Convention (CITES)	2,5% (+ 58,9% for goods from China)	-	21%
	Lace	8%	-	21%
	Mannequin	1,7%	-	21%
	Dyes	6,5%	-	21%
	Glue	6,5%	-	21%
	Scissors	4,2%	-	21%
	Stamps for leather carving	2,7%	-	21%
	Floral foams	6,5%	-	21%
<b>Souvenirs and collectibles items</b>	Trophies	0%	-	21%
	Diplomas	0%	-	21%
	Collectibles items: coins (except with cultural and historical value)	0%	-	21%



<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Badges, medals (except with cultural and historical value)	4%	-	21%
	Magnets	2,2%	-	21%
	Key chain	2,7%	-	21%
	Stamps	0%	-	21%
	Stickers	6,5%	-	21%
	Balloons	4,7%	-	21%
	Lighters	2,7%	-	21%
	Hookah, excluding kits containing hookah tobacco or other herbal smoking products	2,7%	-	21%
<b>Paintings, books, calendars, writing materials</b>	Paintings and drawings	0%	-	21%
	Calendars, notebooks, albums	0%	-	21%
	Books (educational and original literature)	0%	-	12%
	Books (excluding educational and original literature)	0%	-	21%
	Globes and maps, including of wood, excluding made up of plants protected by the Washington Convention (CITES)	0%	-	21%
	Writing materials (pens, pencils, paintbrushes etc.)	3,7%	-	21%
	Postcards, envelopes and other paper stationery	0%	-	21%
	Stamps	2,7%	-	21%
	Posters, photo cards	0%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Frames for photos, paintings, excluding made up of bones and plants and animals protected by the Washington Convention (CITES)	6,5%	-	21%
<b>Musical instruments and accessories, notes</b>	Musical instruments, excluding made up of plants and animals protected by the Washington Convention (CITES)	4%	-	21%
	Accessories and parts for musical instruments, excluding made up of plants and animals protected by the Washington Convention (CITES)	3,2%	-	21%
	Musical instrument cases	6,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Notes	0%	-	21%
<b>Mobile phones, walkie talkies, accessories and parts</b>	Mobile phones	0%	-	21%
	Phone batteries, external batteries (power bank)	2,7%	-	21%
	Mobile phones accessories and parts (excluding batteries)	0%	-	21%
	Mobile phones bracelet (holder) from textile	2,7%	-	21%
	Cases, covers and bags from plastic or artificial leather for mobile phones and laptops	9,7% (+ 25% for USA goods from 11.07.2021)	-	21%
	Leather cases and bags for mobile phones and laptops	3%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Screen protectors for mobile phones, laptops, watches, holders of devices	6,5%	-	21%
	Entry-phone systems	0%	-	21%
	Low power walkie talkies (for example portable, for auto or baby sound monitors)	0%	-	21%
<b>Photo and video equipment</b>	Digital video and photo cameras, surveillance cameras (excluding for covert surveillance)	0,8%	-	21%
	Flash lamps	3,2%	-	21%
	Photo lens	6,7%	-	21%
	Colour filters for photo cameras	0%	-	21%
	Parts for digital camera and its accessories (including tripod, shutter, selfie stick)	6%	-	21%
	Microscope, microscope lenses and other	2,5%	-	21%
	Telescope	4,2%	-	21%
	Magnifying glasses	4,7%	-	21%
	Projectors (not intended to be connected to a computer)	14%	-	21%
	Projector screen (pull up)	0%	-	21%
	Photographic films, sensitised (exposed or unexposed)	6,5%	-	21%
	Photochemicals	6%	-	21%
	<b>Computer equipment,</b>	Computers (laptops, tablets PC etc.)	0%	-
LCD monitors		0%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
<b>game consoles, office equipment, CD, DVD, MP3, vinyl records</b>	Equipment for PC: keyboards, mouse, video cards, RAM, power units, Power Over Ethernet (POE), graphic Panel (not a tablet PC) etc.	0%	-	21%
	Projectors (which can be connected directly to your computer)	0%	-	21%
	E-book, e-book reader	0%	-	21%
	Cards with a magnetic stripe	0%	-	21%
	Smart card readers (including fingerprint readers)	0%	-	21%
	Memory cards, flash drives	0%	-	21%
	Video game consoles and its accessories, video game cartridges	0% (+ 25% for USA goods from 11.07.2021)	-	21%
	Copiers, printers, scanners	0%	-	21%
	Cartridges	0%	-	21%
	Ink for cartridges	6,5%	-	21%
	3D printer plastic threads (also in spools)	6,5%	-	21%
	3D printers (including penform)	1,7%	-	21%
	3D glasses	2,9%	-	21%
	Calculators, cash register	0%	-	21%
	Routers and similar devices for internet (switch etc.)	0%	-	21%
	Headphones	0%	-	21%
	Speakers and soundbars	0%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Video players and/or writers (MP4, DVR (digital video recorder), NVR (network video recorder), DVD, Blu-ray players, video surveillance recorders/players)	5,2%	-	21%
	MP3-players	0%	-	21%
	Vinyl records	0%	-	21%
	CD, DVD, blu-ray, cassettes unrecorded or recorded	0%	-	21%
<b>Household appliances</b>	Epilators, shaving, hair cutting and other hair removal devices	3,7%	-	21%
	Massage mats	6,5%	-	21%
	Massage devices, electro-vibration massage equipment	0%	-	21%
	Hair dryers and other hair styling appliances, irons	2,7%	-	21%
	Coffee and tea machines, toasters, popcorn makers	2,7%	-	21%
	Multi cookers	2,7%	-	21%
	Autoclaves	2,7%	-	21%
	Microwave ovens	5%	-	21%
	Cookers (induction cookers, electric grills, electric cookers), portable furnaces	2,7%	-	21%
	Blender, kitchen mixer, juice extractor, coffee grinder	2,2%	-	21%
	Meat grinder machines	2,2%	-	21%
	Vacuum cleaners, accessories and parts	2,2%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Window cleaning robots	2,2%	-	21%
	Sewing machines having a value (item price and delivery) of not more than € 65 each	9,7%	-	21%
	Sewing machines having a value (item price and delivery) of more than € 65 each	5,7%	-	21%
	Accessories and parts for sewing machines	2,7%	-	21%
	Washing machines	3%	-	21%
	Electric heater, including steam saunas with heater element	2,7%	-	21%
	Fans and ventilators	2,3%	-	21%
	Weighting scales	1,7%	-	21%
	Domestic appliances for improving air quality, devices for improving breathing (at night, during daytime, during sleep)	3,7%	-	21%
	Magnetic, static-field devices — "Mishin coils" and similar devices	3,7%	-	21%
<b>Consumer electronics, accessories and parts</b>	LCD TV, plasma	14%	-	21%
	Non-screen television devices with internet access (TV box, Set Top Box, Android TV box)	0%	-	21%
	Remote controls for household electrical appliances	3,7%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Video recorders and players, video surveillance and recording kits (excluding for covert surveillance)	5,2%	-	21%
	Radio (excluding car radio)	0%	-	21%
	Radio parts	1,9%	-	21%
	Audio players/recorders without radio (soundbar, CD, tape, MP3 without radio)	0%	-	21%
	Microphones and their parts	0%	-	21%
	Mixing consoles (audio)	2,1%	-	21%
	Sound boosters	0%	-	21%
	LCD and LED modules	1,9%	-	21%
	Cords with plugs (including USB, HDMI, AUX and other), extenders	3,3%	-	21%
	Chargers, inverters	0%	-	21%
	Frequency converters for electric motors	3,7%	-	21%
	Batteries	4,7%	-	21%
	Male/Female plugs and connectors	2,3%	-	21%
	Fuses, automatic switches, relays, switches	2,3%	-	21%
	Integrated and electronic circuits/chips	0%	-	21%
	Transistors, capacitors, resistors, printed circuits	0%	-	21%
	Smoke detectors	0%	-	21%
	GPS receivers (excluding for aircrafts)	0%	-	21%
	Thermostats	2,8%	-	21%
	Wind generators	2,7%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Solar panels	2,7%	-	21%
<b>Tools and accessories, garden machines, construction materials, plumbing</b>	Hand tools: hammers, screws etc.	3,7%	-	21%
	Electro tools: drills, screws, pneumatic tools etc.	2,7%	-	21%
	Construction dryers	2,4%	-	21%
	Paint guns, their accessories	1,7%	-	21%
	Tools, equipment accessories and spare parts of metal	2,7%	-	21%
	Tools, equipment accessories and spare parts of ceramic	5%	-	21%
	Tools, equipment accessories and spare parts of plastics	6,5%	-	21%
	Locks and accessories (including auto locks)	2,7%	-	21%
	Soldering iron, soldering station, soldering guns	2,7%	-	21%
	Winches	0%	-	21%
	Air compressors	2,2%	-	21%
	Pumps (for home and garden use)	1,7%	-	21%
	Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers	3,2%	-	21%
	Measuring devices for voltage, power, resistance and other (including oscillograph)	0%	-	21%
	Measuring devices for resistance	2,1%	-	21%



<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Geodesy and surveying instruments (except nivelier)	0%	-	21%
	Pocket knives	8,5%	-	21%
	Magnets	2,2%	-	21%
	Grass and hedge trimmers	2,7%	-	21%
	Lawnmowers, accessories and parts	0%	-	21%
	Shovel, axes, scythes, sickles, garden forks and scissors	1,7%	-	21%
	Steel cable mesh	2,7%	-	21%
	Steel wire fences	0%	-	21%
	Wallpapers	0%	-	21%
	Doors and thresholds, windows and frames	6,5%	-	21%
	Ceramic tiles	5% (+ 69,7% for goods from China)	-	21%
	Tile spacers and similar building materials of plastics	6,5%	-	21%
	Plastic (e.g. silicone, PU, PVC) tapes	6,5%	-	21%
	Steel screws, nuts, fasteners, stickers and similar	3,7%	-	21%
	Copper pipes and their fittings (a standard import customs declaration must be submitted for steel or aluminum pipes and fittings)	5,2%	-	21%
	Plastic pipes and their fittings	6,5%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Building materials (cement, pigments, etc.)	6,5%	-	21%
	Garden hoses and connections	6,5%	-	21%
	Shower heads (plastic)	6,5%	-	21%
	Water faucets, accessories and parts	2,2%	-	21%
	Water filters, aquarium filters, water distillation apparatus	1,7%	-	21%
	Counters (gas, water, electro)	2,1%	-	21%
<b>Auto and moto (including tractors) parts, accessories</b>	Car or tractor parts: oil filters, thermostats, starters, radiators, shock absorbers, mufflers, clutch, brakes, gearboxes, steering wheel and steering column and its accessories (except plastic parts), webasto heaters	4,5%	-	21%
	Car or tractor plastic parts	6,5% (+ 7% for USA goods)	-	21%
	Body parts of steel (wings, doors, hood, etc.)	4,5%	-	21%
	Car mirrors	4%	-	21%
	Bearings	8%	-	21%
	Speedometers	2,6%	-	21%
	Spark plugs	3,2%	-	21%
	Diagnostic devices	3,7%	-	21%
	Alarm systems, headlights, halogen bulbs	2,7%	-	21%
	Car radio	3,8%	-	21%
GPS devices	0%	-	21%	

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Multimedia centers/car players	14%	-	21%
	Disks with tires and without them, wheel decorative caps	4,5% (+ 22,3% for goods from China)	-	21%
	Tires	4,5%	-	21%
	Floor mats from felt	6,7%	-	21%
	Floor mats, seals and other articles of rubber	2,5%	-	21%
	Seat covers	12%	-	21%
	Windscreen covers	6,5%	-	21%
	Moped, motorcycle, scooter parts (excluding for water motorcycle)	3,7%	-	21%
	Water motorcycle pumps, oil and air filters	1,7%	-	21%
	Water motorcycle parts from plastic or aluminium	6,5%	-	21%
	Water motorcycle engine parts from steel or rubber	2,7%	-	21%
	Water motorcycle accumulators, spark plugs, starters, generators, ignition coil	3,7%	-	21%
	Vehicle lubricants (excluding oils)	6,5%	-	21%
	Auto washing and polishing means	4%	-	21%
<b>Alcohol</b>	Liqueur, vodka, whisky, gin and other strong alcohol (maximum quantity allowed to be declared simplified – 1 litre)	0%	1724 EUR per 100 litres of pure alcohol	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Rum (maximum quantity allowed to be declared simplified –1 litre)	0,6 EUR x %vol per 100 litres, but not less than 3,2 EUR per 100 litres (+ 25% for USA goods from 11.07.2021)	1724 EUR per 100 litres of pure alcohol	21%
	Cider (maximum quantity allowed to be declared simplified –1 litre)	19,2 EUR per 100 litres	64 EUR per 100 litres	21%
	Vermouth, fortified aromatised wine (maximum quantity allowed to be declared simplified –1 litre)	10,9 EUR per 100 litres (+ 25% for USA goods from 11.07.2021)	111 EUR per 100 litres	21%
	Wine (maximum quantity allowed to be declared simplified –2 litres)	20,9 EUR per 100 litres	111 EUR per 100 litres	21%
	Sparkling wine (maximum quantity allowed to be declared simplified –1 litre)	32 EUR per 100 litres	111 EUR per 100 litres	21%
	Beer (maximum quantity allowed to be declared simplified –1 litre)	0%	8,2 EUR x %vol per 100 litres, but not less than 15,2 EUR per 100 litres	21%
<b>Medical goods</b>	Glasses (including sunglasses, safety glasses, swimming goggles) and glasses frames	2,9%	-	21%
	Eyeglass cloths	12%	-	21%
	Contact lenses	2,9%	-	21%
	Blood pressure meters, stethoscopes, oximeters	0%	-	21%
	Digital thermometers	0%	-	21%

<b>Group of goods</b>	<b>Goods</b>	<b>Rate of customs duty*</b>	<b>Rate of excise tax*</b>	<b>VAT rate*</b>
	Electric vacuum pumps for sucking breast milk	1,7%	-	21%
	Location Tracker Bracelet (for patient safety)	0%	-	21%
	Plaster	0%	-	21%
	Face masks and respirators (of non-woven materials)	6,3%	-	21%
	Express tests, including COVID-19 express tests	0%	-	21%
	Sterilizers (for example for manicure, pedicure other tools)	0%	-	21%
	Teeth capes	6,5%	-	21%
	Sanitizers (gels, fluids)	6%	-	21%
	Disinfectant bar soap	0%	-	21%
	First aid kits	0%	-	21%
	Walking aids	0%	-	21%
	Wheelchairs	0%	-	21%

(%vol – alcohol by volume)

\* The table below shows the tax rates applicable on the date of the update of this list. Tax rates may vary depending on changes in customs legislation.

Customs duty, excise tax and value added tax (VAT) are applied if the declared consignment is not covered by exemptions (additional information about duty reliefs is available in the Customs / Postal consignments section of the [vid.gov.lv](http://vid.gov.lv) website).