

List of goods allowed for Import Customs Declaration for Postal Consignments

Updated 14/09/2020.

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*
Clothes	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Lingerie, bras, suspenders, corsets, braces and similar articles, also knitted	12%	-	21%
	Ribbed stocking and tights of synthetic fibres (including stockings for varicose veins)	8%	-	21%
	Stocking, socks, knee socks, tights, leggings	12%	-	21%
Footwear	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	17%	-	21%
	Insoles for footwear	3%	-	21%
	Shoe care products	0%	-	21%
Accessories	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Peaked caps and other hattery	2,7%	-	21%
	Leather belts	5%	-	21%
	Handbags, suitcases, briefcases, satchels, purses with outer surface of leather or of textile materials	3,7%	-	21%
	Handbags, suitcases, briefcases, satchels, purses with outer surface of sheeting of plastics (synthetic leather)	9,7%	-	21%
	Umbrellas	4,7%	-	21%
Watches, jewellery	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%
	Other watches	4,7%	-	21%
	Watch straps	6%	-	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 or plastic, pirsing accessories	4%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
Products for children, board games, toys	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	4,7%	-	21%
	Table games (chess, checks, darts etc.)	0%	-	21%
	Playing cards and their sets (poker etc.)	2,7% (+ 10% for USA goods)	-	21%
	Game chips	0%	-	21%
	Plasticine	0%	-	21%
Coffee, tea and non-alcoholic beverages	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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%	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%
	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%
Groceries and nutritional supplements	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%	-	21%
	Roasted nuts and edible seeds (maximum quantity allowed to be declared simplified –30 kg)	12,8%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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%
	Flour and groats	267 EUR per tonne	-	21%
	Legumes	3,2%	-	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%
	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Cocoa (maximum quantity allowed to be declared simplified –30 kg)	8% + 31,40 EUR per 100 kg	-	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%
	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)	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%
Cosmetics, perfumery and personal care products	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Perfume (maximum quantity allowed to be declared simplified –50 gr)	0%	-	21%
	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Hygiene products (e.g. swabs, packets, baby diapers, grooming products for patients with urinary incontinence), excluding reusable articles from textiles	0%	-	21%
Manicure, pedicure and tattooing devices and accessories	Manicure, pedicure hand tools	2,7%	-	21%
	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%
Animal accessories, clothing and feed	Combs for animals	2,7%	-	21%
	Animal food	9,6%	-	21%
	All kinds of clothes and accessories for animals (such as muzzle, accompany)	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%
	Curtains	12%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
Home textiles, carpets	Bed linen sets	12%	-	21%
	Towels	12%	-	21%
	Blankets and travelling rugs (not filled)	12%	-	21%
	Electric (thermal) blankets	6,9%	-	21%
	Filled blankets (including filled with feathers or down)	3,7%	-	21%
	Pillows	3,7%	-	21%
	Carpets and other floor coverings	8%	-	21%
Interior accessories, home goods	Statues and figurines, excluding made up of bones and plants and animals protected by the Washington Convention (CITES)	6,5%	-	21%
	Vases	12%	-	21%
	Candles	0%	-	21%
	Candle-holders	4,7%	-	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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)	6,5%	-	21%
	Boxes for jewellery (plastic, textile covered)	9,7%	-	21%
	Plastic or fabric sachet-bags	6,5%	-	21%
	Washing and cleaning means	4%	-	21%
	Floor, dust and similar cleaning cloths	12%	-	21%
	Household brooms, including clothing and footwear brushes, dust rollers	3,7%	-	21%
	Christmas tree decorations (excluding electric lightening)	2,7%	-	21%
Kitchenware	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%
	Table and kitchen dishes, storage dishes and other kitchen utensils (excluding of porcelain or ceramic)	11%	-	21%
	Knife sharpener	1,7%	-	21%
	Aluminium folie	7,5%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
		(+ 35,6% for goods from China)		
	Shakers	6,5%	-	21%
	Grills	2,7% (+ 25% for USA goods)	-	21%
Lamps and lighting fixtures	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%
Sports equipment and parts therefor, outdoor tools for leisure activities	Skateboard (including with electric motor)	2,7%	-	21%
	Snowboards, monoskis	3,7%	-	21%
	Surf boards, wind surfing boards	2,7%	-	21%
	Sports exercise machines, trampolines, dumbbells, jump ropes, massage rings Hula Hoop etc.	2,7%	-	21%
	Roller skates	2,7%	-	21%
	Skates	0%	-	21%
	Balls	2,7%	-	21%
	Tennis rackets	4,7%	-	21%
	Billiards and accessories	0%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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%
	Helmets	2,7%	-	21%
	Knee, elbow, ankle and similar guards	2,7%	-	21%
	Life jackets, protective vests	6,3%	-	21%
	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%
	Carnival or other entertainment articles, including conjuring tricks and novelty jokes	2,7%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Metal detectors	3,7%	-	21%
Items for handicraft	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%
	Buttons, snap buttons, zippers	7,7%	-	21%
	Threads	5%	-	21%
	Yarn	5%	-	21%
	Twine	8%	-	21%
	Textile labels, badges	8%	-	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%	

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Dyes	6,5%	-	21%
	Glue	6,5%	-	21%
	Scissors	4,2%	-	21%
Souvenirs and collectibles items	Key chain	2,7%	-	21%
	Collectibles items: coins	0%	-	21%
	Badges	4%	-	21%
	Magnets	2,2%	-	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%
Paintings, books, calendars, writing materials	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%
	Writing materials (pens, pencils, paintbrushes etc.)	3,7%	-	21%
	Postcards, envelopes and other paper stationery	0%	-	21%
	Posters, photo cards	0%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
Musical instruments and accessories, notes	Musical instruments, excluding made up of plants and animals protected by the Washington Convention (CITES)	4%	-	21%
	Musical instrument cases	6,7%	-	21%
	Notes	0%	-	21%
Mobile phones, walkie talkies, accessories and parts	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%	-	21%
	Leather cases and bags for mobile phones and laptops	3%	-	21%
	Screen protectors for mobile phones and laptops	6,5%	-	21%
	Entry-phone systems	0%	-	21%
	Low power walkie talkies (for example portable, for auto or baby sound monitors)	0%	-	21%
Photo and video equipment	Digital video and photo cameras	0,8%	-	21%
	Flash lamps	3,2%	-	21%
	Photo lens	6,7%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Color 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%
	Projector screen (pull up)	0%	-	21%
	Photographic films, sensitised (exposed or unexposed)	6,5%	-	21%
	Photochemicals	6%	-	21%
Computer equipment, game consoles, office equipment, CD, DVD, MP3, vinyl records	Computers (laptops, tablets PC etc.)	0%	-	21%
	LCD monitors	0%	-	21%
	Equipment for PC: keyboards, mouse, video cards, RAM, power units, Power Over Ethernet (POE), graphic Panel (not a tablet PC) etc.	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%	-	21%
	Copiers, printers, scanners	0%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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%
	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%
Household appliances	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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%
	Microwave ovens	5%	-	21%
	Cookers (induction cookers, electric grills, electric cookers)	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%
	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Domestic appliances for improving air quality, devices for improving breathing (at night, during daytime, during sleep)	3,7%	-	21%
Consumer electronics, accessories and parts	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%
	Video recorders and players	5,2%	-	21%
	Radio (excluding car radio)	0%	-	21%
	Audio players/recorders without radio (soundbar, CD, tape, MP3 without radio)	0%	-	21%
	Microphones	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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%
	Solar panels	2,7%	-	21%
Tools and accessories, garden machines, construction materials, plumbing	Hand tools: hammers, screws etc.	3,7%	-	21%
	Electro tools: drills, screws, pneumatic tools etc.	2,7%	-	21%
	Locks and accessories (including auto locks)	2,7%	-	21%
	Soldering iron, soldering station, soldering guns	2,7%	-	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Measuring devices for voltage, power, resistance and other (including oscillograph)	0%	-	21%
	Measuring devices for resistance	2,1%	-	21%
	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%
	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%
	Building materials (cement, pigments, etc.)	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%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
Auto and moto parts, accessories	Car 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 plastic parts	6,5% (+ 7% for USA goods)	-	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%
	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%
	Car floor mats from felt	6,7%	-	21%
	Rubber car floor mats	2,5%	-	21%
	Seat covers	12%	-	21%
Car windscreen covers	6,5%	-	21%	

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	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%
Alcohol	Liqueur, vodka, whisky, gin and other strong alcohol (maximum quantity allowed to be declared simplified – 1 litre)	0%	1642 EUR per 100 litres of pure alcohol	21%
	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	1642 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	106 EUR per 100 litres	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Wine (maximum quantity allowed to be declared simplified – 2 litres)	20,9 EUR per 100 litres	106 EUR per 100 litres	21%
	Sparkling wine (maximum quantity allowed to be declared simplified – 1 litre)	32 EUR per 100 litres	106 EUR per 100 litres	21%
	Beer (maximum quantity allowed to be declared simplified – 1 litre)	0%	7,8 EUR x %vol per 100 litres, but not less than 14,400 EUR per 100 litres	21%
Medical goods	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	0%	-	21%
	Digital thermometers	0%	-	21%
	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-wovens materials)	6,3%	-	21%
	Express tests, including COVID-19 express tests	0%	-	21%
	Sterilizers (for example for manicure, pedicure other tools)	0%	-	21%

Group of goods	Goods	Rate of customs duty*	Rate of excise tax*	VAT rate*
	Teeth capes	6,5%	-	21%
	Sanitizers (gels, fluids)	6%	-	21%
	Disinfectant bar soap	0%	-	21%
	First aid kits	0%	-	21%
	Walking aids	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 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 website).