

CUSTOMS REGULATIONS AND ADDITIONAL INFORMATION FOR IMPORTS

HOUSEHOLD GOODS REMOVAL

A. Documents Required

Non-Diplomat

- Notarized power of attorney authorizing custom agency to handle the clearance of the shipment.
- Packing list
- · Certificate of employment
- Certificate of employment from previous employer
- Notarized copy (or original) of passport with the visa stamped on it (a residence permit will suffice in lieu of a visa)
- Notarized copy (or original) of the Polish home address called "zameldowanie"
- Copy of promise of work permit or the work permit

Diplomat

- Certificate from the Polish Ministry of Foreign Affairs confirming the list of goods being imported into Poland.
- Copy of diplomat's passport
- Power of attorney authorizing customs agency to import the shipment which must be signed by the Embassy or diplomatic organization.
- Signed list of goods specifying the quantity (each assortment should be entered as a separate item), the value, and serial numbers. This list must be prepared in Polish

Returning Polish Citizen

- Notarized power of attorney authorizing custom agency to handle the clearance of the shipment.
- Confirmation of stay abroad by providing documents like a green card, phones bills, residence registration, or a letter from the previous employer stating that the person was employed and lived in the country of origin for more than 12 months.
- Copy of passport
- Copy of Polish ID (page with photo, number, and address)
- Confirmation of Polish address
- Signed List of goods specifying the quantity (each assortment should be entered as a separate item), the value and serial numbers. This list must be prepared in Polish.
- Written statement that the shipper is not importing guns or narcotics

B. Specific Regulations

Non-Diplomat

• Citizens of EU member states importing into Poland from other EU member states do not pay duties or taxes on imported items.



- The certificate of employment must state that the person is employed in Poland and the duration of his/her employment with specific start and end dates. The employment period cannot be shorter than twelve months. The document must be prepared on the company letterhead, signed, and stamped by the person mentioned in company's officially registered documents.
- The certificate from shipper's previous employer must state the exact employment dates (minimum 12 months), that the shipper has terminated his permanent stay in country of origin, and is now changing his permanent place of residence to Poland. The document must be written in the official language of the country of the last place of residence and in Polish. This document can be translated into Polish by a sworn translator

Diplomat

Do not need to be present for the customs clearance process.

Polish Citizen

- Citizens returning to Poland from non-European Union countries can import goods duty free if they have been out of Poland for a 12-month period.
- They must present documents stating that they were absent for the entire 12 months.

MOTOR VEHICLES

A. Documents Required

- Original car documents proving ownership.
- Original registration documents
- Invoice / bill of sale / signed valuation submitted by owner
- Proof of insurance
- All documents required for the import of household goods.

B. Specific Regulations

- The vehicle must be registered in the name of the current owner.
- A shipper may import one of each type of a vehicle, trailer, or motorcycle.
- The shipper must have lived out of the European Union legally and continuously for at least 12 months.
- The vehicle must have been used in the place of origin for at least six months.
- After importation, the vehicle must continue to be used in the same manner.
- Utility vehicles and company cars are not covered under the exemption.
- In order to import duty and tax free, a person returning to Poland should submit proof that they have both owned and operated the given vehicle they are importing for a minimum of 6 months to the proper customs office.
- Additionally, a vehicle imported into Poland cannot be sold, lent, rented, or used by another person (either free of charge or charged) for a period of one year following importation. Infringement of this rule evokes a customs debt to be charged on the vehicle in an amount set based on the condition of the car, its value, and duties and tariff rates in force on the day the car was transferred.
- At present a vehicle imported from one of the EU member states is free of duties and tariffs; however, an excise tax must be paid.



- Used vehicles exceeding EITHER 6 months since its first registration OR more than 6,000 km driven, only an excise tax must be paid in Poland.
- For cars registered less then 6 months ago or having less than 6.000 km driven, a 22% VAT must be paid in Poland. The excise tax depends upon the age of the vehicle and the size of the engine. The range is 3.1% (for a personal new vehicle with an engine size of less then 2.0 liter) to 65%.
- If the car is imported from outside the EU all duties and taxes must be paid.
- Prior to import, it is advised to check with the local agent in Poland to obtain an estimation regarding possible duties and taxes.
- A certificate of origin is needed in order to receive preferential treatment when customs assessed duties.
- When importing a car into Poland the shipper needs to fill out a notarized power of attorney to handle the import. If this form is not filled out the shipper must be present for the customs clearance process.

ANTIQUES, ART EFFECTS, CARPETS, AND PAINTINGS

A. Documents Required

- Certificate of Antiquity from a recognized authority (items older than 100 years old)
- Two photographs for each item made prior to 1945
- Complete list with full descriptions and quantities of each item

B. Specific Regulations

- When importing jewelry, paintings, antiques and carpets there should be two photos of each item of value. These pieces must be registered upon arrival in Poland.
- Items over 100 years old may be exempt from duties & taxes if the proper documentation is produced.
- Items that originate from before 1945 should be clearly marked on the packing list on import. It should also be packed so that it is readily available when the shipment proceeds through customs.
- Keep all forms and documentation acquired during the import process for future export.

PETS

A. Documents Required

Non-EU Country

- International health certificate issued no more than 10 days prior to arrival
 - This certificate must comply with EU standards.
- Pet must be chipped or tattooed
- Anti-rabies vaccination record issued at least 30 days prior to arrival, but no more than 9 months old
- Power of attorney for customs agency to handle the customs clearance
- Copy of owner's passport
- Copy of owner's ticket as a proof that he is in Poland
- Declaration of pet's value



EU Country

- Valid pet passport
- · Copy of owner's passport

B. Specific Regulations

- Protected species are prohibited from being imported in Poland.
- Pets traveling within the EU require a pet passport, issued by the animal's private veterinarian.

RESTRICTED/DUTIABLE ITEMS

Plants

- Plants may be imported only if they are intended to be used in the shipper's home in Poland
- Plants may only be imported from EU countries
- · A phytosanitary certificate is not required.

Alcohol and Tobacco

The allowance limit for the import of wine and spirits for personal consumption is:

Importing from Non-EU Country

- Alcohol not exceeding 22% alcohol (wine, beer, etc): 2 liters
- Spirits: 1 liter
- Tobacco: 200 cigarettes, 50 cigars or 250 grams of tobacco.

Importing from EU Country

- Wine: 90 liters (but no more than 60 liters of sparkling wine)
- Beer: 110 liters
- Other alcohol: 10 liters
- Tobacco: 800 cigarettes, 200 cigars, or 1 kg of tobacco

Note: Excess amounts brought into Poland are not recommended as the cost is greater than the retail price. It is also very difficult to obtain a license to import alcohol or tobacco. There are extremely high taxes, excise and duties that apply to any amount brought into Poland over the limit.

PROHIBITED ITEMS

- Weapons of all kinds
- Pornography
- Narcotics
- Toxic material
- Radioactive material
- Pets of a protected species



CONSIGNMENT INSTRUCTIONS

Consignee: Notify:

Consignee's full name in passport c/o local agent in Poland Full address of local agent

Name of local agent in Poland Full address of local agent Contact information of agent

Recommended: Once the shipment is booked, please fax your pre-alert to the agent office along with a copy of the airway bill / bill of lading, packing list, passport copy, and full contact details of the consignee. As consignment instructions change from time to time, it is prudent to reconfirm the advised consignment instructions prior to shipping particularly if the client will be importing as a diplomat.

Helpful Tips

- Mark the waybills very clearly "Used household goods and personal effects".
- · Packing list should be in English or Polish.
- Do not attach the inventory list used for the insurance purposes with the documents enclosed with the shipment.
- Pre-alert along with the copies of the waybill, packing list, valued inventory, and shipping schedule should be sent well in advance.

Important: Valued inventory list for items intended for temporary import should be descriptive, e.g., double-bed set, wardrobe, dining table with six chairs, etc. Home electrical and electronic appliances should be clearly identified with their serial numbers. It is also suggested to declare low value for items for temporary import.

It is strongly recommended that all shipping documents be carefully prepared according to the instructions. This will help to avoid unnecessary delays and/or costly storage charges at destination.

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CUSTOMS REGULATIONS AND ADDITIONAL INFORMATION FOR EXPORTS

HOUSEHOLD GOODS REMOVAL

A. Documents Required

Non-Diplomat

- Detailed valued inventory
- Copy of passport
- Power of attorney authorizing customs agency to handle export clearance process

Diplomat

- Certificate from the Ministry of Foreign Affairs confirming goods being exported
- Copy of passport
- Packing list
- Power of attorney authorizing customs agency to handle export clearance process

Polish Citizen

- List of goods specifying the quantity (each assortment should be entered as a separate item), the value, and serial numbers
- Notarized copy of passport
- Notarized copy of Polish ID
- Power of attorney authorizing customs agency to handle export clearance process

B. Specific Regulations

Non-Diplomat

- If the import custom clearance was done before May 2004, there is a possibility may have to apply for a bank guarantee when exporting goods from Poland.
- The bank guarantee can be released one month after the export customs clearance is done.

Diplomat

Do not need to be present at customs for the customs clearance process.

MOTOR VEHICLES

A. Documents Required

- Polish registration document
- Insurance liability



B. Specific Regulations

A vehicle is not required to be de-registered prior to export.

ANTIQUES, ART EFFECTS, CARPETS, AND PAINTINGS

A. Documents Required

- Certificate of Antiquity from a recognized authority for items made over 100 years ago.
- Export permit
- Registration documents obtained for any items previously imported into Poland.

B. Specific Regulations

- When exporting antiques and paintings, the National Museum must see any paintings that may be of value.
- Export permits are issued at the National Museum and it takes approximately 2 weeks to get an export permit for such goods.
- It is prohibited to export any antiques that do not have an export permit.

PETS

A. Documents Required

Export to Non-EU County

- International Health certificate signed and stamped by an official veterinarian
- Vaccination certificate in English
- Copy of owner's passport
- Power of attorney authorizing customs agency to handle export clearance

B. Specific Regulations

Pets may be transported to other EU countries with the same documentation that
was required when importing into Poland. Therefore, a current pet passport and a
copy of the owner's passport will be sufficient.

PROHIBITED ITEMS

The export of antiques, such as carpets, paintings, books, icons or any other items
considered of cultural and historical value cannot be exported if an export permit has
not been granted.