



POLAND



CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS

HOUSEHOLD GOODS AND PERSONAL EFFECTS

Documents Required

- Notarized original / copy of Passport with Visa Stamp or Residence Permit (non-Diplomats)
- Notarized original / copy of the Polish home address called “zameldowanie” (non-Diplomats)
- Copy of Promise of Work Permit / Work Permit (non-Diplomats)
- Letter of Employment (non-Diplomats)
- Letter of Employment from previous employer (non-Diplomats)
- Packing list
- Confirmation of stay abroad (Green Card, utility bills, 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) (returning citizens)
- Copy of Polish ID (page with photo, number, and address) (returning citizens)
- Confirmation of Polish address (returning citizens)
- Written statement that the shipper is not importing guns or narcotics (returning citizens)
- Certificate from the Polish Ministry of Foreign Affairs confirming the list of goods being imported into Poland (Diplomats)
- Copy of Diplomatic Passport (Diplomats)
- Detailed inventory, including the value and serial numbers of each item, in Polish (Diplomats)

Specific Information

- Citizens of EU member states importing into Poland from other EU member states are exempt from the payment of duties or taxes on imported items.
- The Letter of Employment must state the person is employed in Poland, the duration of employment, and the specific start and end dates. The employment period cannot be shorter than 12 months. The document must be prepared on company letterhead, signed, and stamped by the person identified in the company’s officially registered documents.
- The Letter of Employment 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 a copy provided in Polish or translated into Polish by a sworn translator.
- Diplomats do not need to be present for Customs clearance.
- Returning citizens from non-EU countries can import goods duty free if they have been abroad for a 12-month period prior to re-entry and must present documents proving residence abroad for the entire 12 months.

MOTOR VEHICLES

Documents Required

- Invoice / Bill of Sale / signed valuation submitted by owner
- Proof of insurance
- OBL
- Original vehicle documents proving ownership
- Original Registration

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Specific Information

- The vehicle must be registered in the name of the current owner.
- A shipper may import only one of each type of a vehicle, trailer, or motorcycle.
- The shipper must have lived out of the EU legally and continuously for at least 12 months.
- The vehicle must have been used in the place of origin for at least 6 months.
- After importation, the vehicle must continue to be used in the same manner.
- In order to import duty and tax free, a person returning to Poland should submit proof to the Customs Office that they have both owned and operated the given vehicle they are importing for a minimum of 6 months.
- 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 1 year following importation. Infringement of this rule evokes a Customs charge on the vehicle in an amount based on the condition of the car, its value, and duties and tariff rates in force on the day the car was transferred.
- Utility vehicles and company cars are not covered under the exemption.
- 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 than 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 than 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 estimate 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; otherwise, the shipper must be present for Customs clearance.

PETS

Documents Required

- Pet Passport issued by a veterinarian
- Copy of owner's passport
- Copy of owner's ticket as proof of residence (if arriving from an EU country)
- International Health Certificate issued no more than 10 days prior to arrival, in compliance with EU standards (if arriving from a non-EU country)
- Anti-rabies vaccination record issued at least 30 days prior to arrival, but no more than 9 months old (if arriving from a non-EU country)
- Declaration of pet's value (if arriving from a non-EU country)

Specific Information

- Pet must be chipped or tattooed if arriving from a non-EU country
- The Vaccination Record must be issued at least 30 days prior to arrival and cannot be more than 9 months old.
- Protected species cannot be imported.

ANTIQUES / ART EFFECTS / CARPETS / PAINTINGS

Documents Required

- Certificate of Antiquity from a recognized authority (items older than 100 years)
- Two photographs for each item made prior to 1945
- Detailed inventory with a full description and quantity of each item

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Specific Information

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

RESTRICTED / DUTIABLE ITEMS

- Medications (for personal use only)

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 indicated as follows:

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 g 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 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 and radioactive materials
- Protected animal species

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CONSIGNMENT INSTRUCTIONS

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

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Helpful Website(s):

<http://www.polandembassy.org>

<http://poland.usembassy.gov>

<http://en.poland.gov.pl/Import,export,and,tariff,regulations,EU,regulations,6382.html>