Importing Personal Property Into Poland

HOUSEHOLD GOODS AND PERSONAL EFFECTS

CUSTOMS REGULATIONS AND REQUIRED DOCUMENTS

Customs Regulations:
All shipments are subject to inspection. The customer is not required to be present during the clearance process. Used household goods and personal effects are duty-free so long as items are over six months old. VAT tax is currently 22% of CIF value. If importing a vehicle excise tax is also added. Items cannot be sold within one (1) year of importation. When packing items: terms “Misc” and “PBO” are not acceptable. Clearance occurs 20-27 days after arrival. All items must be re-exported at the time of Work Contract expiration. Non-re-exportation of goods will incur tax/duty drawn from the Bank Guarantee. Returning Polish citizens are eligible to import used household goods tax and duty-free with a Certificate from the Polish Consulate at origin and cannot be sold for 2 years after importation.

NOTE: As of 19 August 2010 an EORI (Economic Operators Registration and Identification) number is required for all imports and exports to clear Customs in the European Union. The requirement was introduced by the European Commission in July 2009 to enhance security. The EORI number must be used in all electronic communications with Customs Offices and other government agencies and departments. This number is valid in all EU member states and replaces ALL Customs identification numbers including the TIN (Traders Identification Number). All business operators and private individuals not established in the EU must obtain the EORI number from the authorities in the respective EU member state wherein the client intends to operate or reside. Please consult with your Destination Agent for further details and assistance.

Required Documents:
- Passport - copy, including photo page, most recent entry stamp, must be valid for 3 months after intended stay
- Visa
- Work permit – original, must be valid for at least one (1) year at the time of Customs clearance
- Work Certificate – in Polish from employer, stating employment contract dates & job description
- Employer’s registration documents, notarized
- Certificate of Residence “Zameldowanie”
- Bill of Lading/Air Waybill
- Bank Guarantee – as security for duty and VAT as calculated on the declared value of possessions
- Customer’s Statement – attached to Inventory, signed, attesting to that all items are theirs to be used during stay in Poland and the value
- Comprehensive inventory – 3 copies, descriptive list for each carton including values of all items. All electronics & appliances must state serial numbers & brand
- Valued Inventory (for insurance purposes) – not required but if one insured their belongings a copy in Polish should be faxed in advance
- Power of Attorney – in Polish, signed by customer, allowing Destination Agent to clear shipment
For Surface shipments POA must be notarized in Poland
**Diplomat Status:**
Foreign diplomats, members of government or international organizations are granted tax and duty free entry of their personal effects and household items either new or used. Items must not be sold for three (3) years after clearance.
NOTE: accredited journalists have the same tax status as diplomats. For diplomats who have both air and ocean shipments both inventories must be declared at initial clearance.

**Required Documents:**
- Diplomatic Franchise
- Passport copy
- Letter from Embassy & Certificate from Ministry of Foreign Affairs at destination requesting clearance of shipment and confirming status of diplomat
- Comprehensive inventory – 3 copies, descriptive list for each carton including values of all items. All electronics & appliances must state serial numbers & brand
- Valued Inventory (for insurance purposes) – not required but if one insured their belongings a copy in Polish should be faxed in advance

**RESTRICTED/DUTIABLE ITEMS**
- Works of Art and any item pre-1945 must have 2 photos each included w/Inventory List, clearly marked and packed near the door for easy access. Books prior to 1950 should be listed by title, author and date of publication.
- New items - allowed for returning Polish citizens only
- Plants require a Phytosanitary Certificate
- Hunting rifles require a permit obtained by through membership with a Polish hunting lodge
- Alcohol – 1 litre allowed, in excess of this requires an import permit
- Tobacco – limited to 200 cigarettes

**PROHIBITED ITEMS**
- Narcotics/illegal drugs of any kind
- Pornography and subversive material
- Explosives, ammunitions and weapons

**IMPORTATION OF PETS**
Only cats and dogs are allowed entry. In special cases it may be possible to allow parrots; permission is only obtainable from Ministry of Agriculture. All other pets are prohibited.

**Required Documents:**
- Certificate of Vaccination – including rabies, dated at least 30 days but no more than 9 months prior to arrival
- Health Certificate - issued by the Polish Consulate or Embassy and completed by a licensed veterinarian, dated no more than 10 days prior to arrival

**IMPORTATION OF VEHICLES**
Used vehicles are duty free provided all documents below are approved; customer is a foreigner who will reside in Poland for a minimum of six (6) months or a returning Polish citizen who has lived abroad for more than one (1) year. The vehicle must be over six (6) months old and registered at origin to the owner prior to relocation. Vehicle can not be sold within a year from date of exemption.

Updated 25 August 2010  
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New vehicles – six (6) months and under are subject to duty, VAT of 22% and excise tax to be paid in full

**Required Documents:**
- ✔ Certificate of Title and Registration - original
- ✔ Commercial/Purchase Invoice – original (if vehicle is new)
- ✔ International Insurance Policy
- ✔ Driver’s License
* Make, model, engine & chassis serial numbers must be listed on the Inventory List

**NOTES:**

**Fumigation of Wood Packing Materials:** As of this posting Poland does not require ISPM15 regulations for wood packaging material (WPM).

**Special Circumstances:** Visitors importing the cash equivalent of more than 10,000 Euros should, as part of the arrivals process, complete a form to declare currency, traveler's checks, and other cash instruments. This form should be stamped by Polish Customs and retained by the traveler for presentation on departure. Undeclared cash may be confiscated upon departure, and visitors carrying undeclared cash may be prosecuted. Most banks now cash traveler's checks, Automatic Teller Machines (ATMs) are readily available, and credit cards increasingly accepted. Polish customs authorities may enforce strict regulations concerning the export of items such as works of art, particularly those created before 1953. Works produced by living artists after 1953 may be exported with permission from the Provincial Conservator of Relics. Some works of art produced after 1953 may still be subject to a ban on exportation if the artist is no longer living and the work is considered of high cultural value. If you are importing an item or work of art like those described above, even if only temporarily (e.g., for an exhibit or performance), you should declare it to customs upon entry and carry proof of ownership in order to avoid problems on departure. Contact the Polish Embassy in Washington, D.C., or one of the Polish consulates in the United States for specific information regarding customs requirements. Poland does not recognize (although it does not prohibit) dual nationality. A person holding Polish and U.S. citizenship is deemed by Poland to be a Polish citizen and therefore subject to Polish law.

**Health:** Hepatitis A & B and diphtheria occur. Consult your physician for vaccination advice.

**Medical Insurance:** Polish immigration law requires travelers either to carry adequate medical insurance in case of accident or hospitalization while in Poland or to be able to document access to sufficient financial resources (at least 400 zloty per day) to cover such medical emergencies. Failure to carry insurance or the inability to provide documentation of sufficient financial resources if requested may result in a traveler being denied admission to Poland. Medicare does not cover U.S. citizens in Poland. The Department of State strongly urges U.S. citizens to consult their medical insurance company prior to traveling abroad to determine whether the policy applies overseas and whether it covers emergency expenses such as a medical evacuation.

**Criminal Penalties:** Alcohol consumption is frequently a contributing factor in auto accidents. Polish laws provide virtually zero tolerance for driving under the influence of alcohol, and penalties for driving under the influence of alcohol (defined as a blood alcohol level of 0.02 or higher) include a fine and probation or imprisonment for up to two years. Penalties for drivers involved in accidents are severe, and can include imprisonment from six months to eight years.
The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.