

EXCISE CUSTOMS DUTIES - ALL COUNTRIES

Buying goods online – EU Member States' rules

**for customs declarations, customs value, excise duty exemptions,
returns and prohibited/restricted goods**

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BULGARIA

Web page	Topic	Type of information	Rules in Bulgaria
Buying goods online from within the European Union	Excise duties on tobacco products and alcohol (simple national information)	Link	http://customs.bg/bg/page/299 What you should know when getting postal consignments
Buying goods online from within a non-European Union country	Excise duty exemptions for small consignments	Yes or no	No
	Customs declarations	Who and how	<p>Who</p> <ul style="list-style-type: none"> • <u>Bulgarian Poste, the buyer or his representative</u>: In case of consignments transmitted by the rules of Universal postal union (UPU). • <u>Courier services, the buyer or his representative</u>: In case of consignments carried out by courier services . <p>How</p> <p><u>Bulgarian Poste and most international courier services:</u></p> <ul style="list-style-type: none"> • Are allowed to do all customs operations in their own houses. • Are allowed to declare at Customs.
	Customs value of the goods	Explanation: How the value should be calculated	The customs value of the imported goods is determined on the basis of the transaction value, that is, the price actually paid or payable for the goods when sold for export to the customs territory of the European Union adjusted, where necessary, in accordance with Articles 32 and 33 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.

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Returns in Internet shopping	<p>Customs contacts for getting repayment of customs duty for goods not returned to the seller</p>	<p>Customs offices</p>	<p>The office where the procedure has been carried out , usually at the Customs Office where the declaration of importation was presented.</p>
	<p>Conditions to be complied with for getting repayment of customs duty</p>	<p>Conditions</p>	<ul style="list-style-type: none"> • The request must be made within 12 months from the date of release of the goods. • Goods cannot be used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract. • Goods shall be exported.
Prohibited or restricted goods	<p>Procedures providing for the simplified destruction of goods</p>	<p>Yes or no: do you have such procedures?</p>	<p>No</p>
		<p>If yes</p>	
		<p>If yes</p>	<ul style="list-style-type: none"> • Must always be paid by the transferee or purchaser (when such person is a taxable person established in Bulgaria). • The place of performance regarding delivery of electronic communication services and radio and television dissemination services shall be on the territory of the state, when the recipient regarding these deliveries is a tax non-liable person, who is settled, has a permanent address or custom residence on the territory of the state.

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CROATIA

Web page	Topic	Type of information	Rules in Croatia
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	No
	Customs declarations	Who and how	<p>Who</p> <ul style="list-style-type: none"> Croatian Post: for postal consignments under the rules of Universal Postal Union Courier service: for consignments carried out by courier services <p>How</p> <ul style="list-style-type: none"> The Croatian Post separates consignments which are not exempt from the obligation to be presented to the customs. In order to carry out all customs procedures, if a document or information item is missing, the Post inform the recipient by sending a notification to the buyer about the missing document and/or missing data. For postal consignments the Post submit a customs declaration. If the value of the goods doesn't exceed 1000 €, consignments can be declared for free circulation by an act of presentation to customs, if the conditions are fulfilled (Article 238 CCIP). Where goods declared for free circulation are subject to customs duties, the customs authority issues a receipt to the person concerned against payment of the duty payable. Courier services submit a customs declaration for all consignments on the basis of an authorisation for customs simplifications.
	Customs value of the goods	Explanation: How the value should be calculated	The customs value is determined according to the principles of valuation of goods prescribed under the Union Customs Code and its Implementing provisions. The commonly used method is the transaction value method.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The office where the procedure has been carried out - the Customs Office where the declaration of importation was presented. In Croatia the Post Office of the Customs Service for border and clearance procedures Zagreb is responsible for postal consignments coming from countries outside the territory of the European Union.
	Conditions to be complied with for getting repayment of customs duty	Conditions	<ul style="list-style-type: none"> the request must be made within 12 months from the date of release of the goods goods cannot be used, except for such initial use as may have been necessary to establish that they were defective or did not comply with the terms of the contract goods shall be exported.
Prohibited or	Procedures		yes (procedure according to Regulation 608/2013)

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restricted goods	providing for the destruction of goods (when intellectual property rights are being infringed)	Yes or no: do you have such procedures?	
		If yes	<ul style="list-style-type: none"> - if following two criteria are met for standard procedure case: (1) holder of the decision (right-holder) confirmed that the goods, upon his own opinion, infringe his IP right and (2) declarant or holder of the goods does not oppose the destruction, then the holder of the decision organises the destruction under customs supervision and the holder of the decision is responsible for the cost of the destruction; - if the following criteria is met for small consignments procedure case: the declarant or holder of the goods does not oppose the destruction, then customs organise the destruction and the cost of the procedure will be reimbursed from the holder of the decision (but the organisation of the destruction by the holder of the decision is also possible)

CYPRUS

Web page	Topic	Type of information	Rules in Cyprus
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	YES or NO	NO
	Customs declarations	What for and how	<ul style="list-style-type: none"> • For postal consignments through the Cyprus Post: according to the UPU Convention the customs declaration CN22/CN23 completed by the consignor must accompany the parcel with all the necessary information (description of goods, invoice).The consignee/ importer is legally responsible for the information on the declaration. • For postal consignments under €1000 accompanied by a CN22/CN23 and subject to customs duties and taxes the consignee completes the forms F251 and F252 accordingly, on which the customs duties and taxes are calculated and collected. • Cases where an import declaration (SAD) has to be submitted for postal consignments: if the value of goods exceeds €1000 an import customs declaration (standard procedure) is lodged with Customs. • For couriers the normal clearance procedure is applied as per Community Customs Legislation. (UPU Convention does not apply)
	Customs value of the goods	Explanation: How the value should be calculated	The customs value is based on the price paid for the goods plus the cost of transport (including postage) and insurance.

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Returns in Internet shopping	<p>Customs contacts for getting repayment of customs duty for goods not returned to the seller</p>	<p>Customs offices</p>	<p>The customs office where the import declaration is lodged and the import duties were collected (customs office of entry in the accounts).</p> <ul style="list-style-type: none"> - Nicosia Customs Office <ul style="list-style-type: none"> o Address: PO Box 24539, 1300 Nicosia o Email: nicosia@customs.mof.gov.cy o Tel.: +357 22 407 509 o Fax: +357 22 407 506 - Limassol Customs Office <ul style="list-style-type: none"> o Address: PO Box 56054, 3304 Limassol o Email: limassol@customs.mof.gov.cy o Tel.: +357 25 802 401 o Fax: +357 25 306 597 - Larnaca Customs Office <ul style="list-style-type: none"> o Address: PO Box 40105, 6301 Larnaca o Email: larnaca@customs.mof.gov.cy o Tel.: +357 24 801 407 o Fax: +357 24 304 356 - Paphos Customs Office <ul style="list-style-type: none"> o Address: PO Box 62198, 8061 Paphos o Email: paphos@customs.mof.gov.cy o Tel.: +357 26 804 634 o Fax: +357 26 306 110
	<p>Conditions to be complied with for getting repayment of customs duty</p>	<p>Conditions</p>	<ul style="list-style-type: none"> - Submission of application for refund/repayment within 3 months from the date of the acceptance of the import declaration - Goods shall be exported to seller or to another address indicated by the seller - Goods cannot be used
Prohibited or restricted goods	<p>Procedures providing for the simplified destruction of goods (when intellectual property rights are being infringed)</p>	<p>YES/NO</p>	<p>NO</p>
		<p>If yes</p>	<p>n.a.</p> <p>-</p>

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CZECH REPUBLIC

Web page	Topic	Type of information	Rules in the Czech Republic ¹³
Buying goods online from within a non-European Union country	Excise duty exemptions for small consignments	Yes or no	No
	Customs declarations	What for, who and how	<p>• For postal consignments: The Post Office of the Customs Office Praha-Ruzyně is responsible for sending postal consignments coming from countries outside the territory of the European Union. Officers of Czech Post submit the goods to the Customs Department for the execution of customs procedures (they involve also physical checks). After that, consignments may meet all the conditions for relief from customs duty or not. In the latter case it is required that the payment and goods be placed in a Czech Post temporary warehouse. Czech Post will send the recipient a “Notification of Delivery of Consignment from Abroad”, which includes an invitation from the customs department regarding submission of any relevant information and documents facilitating the completion of the customs procedure.</p> <ul style="list-style-type: none"> • In case of courier services: The procedure is similar to that of postal consignments. • Can a buyer do a customs declaration himself? If the consignee wishes to clear the goods himself he must previously inform the postal courier. The customs declaration can be submitted to the customs office closest to the goods (to the temporary warehouse). The customs declaration may be sent through the web application on the customs website, but the buyer must first ask the customs office for electronic communications parameters. Another option is to submit the customs declaration in writing using a JSD form (Single Administrative Document).
	Customs value of the goods	<p>Explanation: How the value should be calculated</p>	<p>The customs values of goods, which are of a commercial nature, include – beside the individual value of the goods – the full postage.</p> <p>What kind of costs may be included? The customs value of goods is determined by the price of the goods (the amount in the invoice), shipping costs, insurance costs etc.</p>
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The customs office where the procedure has been carried out, in that case the customs office where the import declaration has been lodged.
	Conditions to be complied with for getting repayment of customs duty	Conditions	Import duties will be repaid on the basis of a request to the appropriate customs office within twelve months of the date on which the amount of duty was communicated to the debtor.
Prohibited or	Procedures		No

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restricted goods	providing for the simplified destruction of goods (when intellectual property rights are being infringed)	Yes or no	
		If yes	n.a.

FINLAND

Web page	Topic	Type of information	Rules in Finland
Buying goods online from within a non-European Union country	Excise duty exemptions for small consignments	Yes or no	NO
	Customs declarations	Who and how	<p>Who</p> <ul style="list-style-type: none"> • by the buyer • by the forwarding company on behalf of the buyer <p>How</p> <ul style="list-style-type: none"> • If the buyer clears the goods by himself, he can submit a customs declaration by the customs Web Import service (web procedure) or at any customs office that handles postal consignments. For cargo consignments at the customs office closest to the goods. • If the forwarding company clears the goods on behalf of the buyer, it makes all the required procedures.
	Customs value of the goods	<p>Explanation:</p> <p>How the value should be calculated</p>	It consists of the purchase price of the goods, their transportation costs incurred up to the EU point of entry and any other costs incurred.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the	Customs offices	This is centralised in one customs office, The details can be found on Finnish customs web pages.

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	seller		
	Conditions to be complied with for getting repayment of customs duty	Conditions	<p>* Submitting an export declaration: Private persons may also send the goods by post. The buyer can enclose customs declarations CN22 and/or CN23 with goods sent by post instead of an export declaration.</p> <p>* Applying for a refund of your import duties (appeal against a customs clearance decision): The goods must be returned and the appeal must be submitted within three months of the customs clearance.</p>
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods (when intellectual property rights are being infringed)	<p>Yes or no: do you have such procedures?</p>	NO
		If yes	n.a.

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GERMANY

Web page	Topic	Type of information	Rules in Germany
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	No
	Customs declarations	Who and how	<ul style="list-style-type: none"> Postal consignments from third countries may be delivered directly to the addressees if a properly and entirely completed customs declaration CN 22 / CN 23 is enclosed to the consignment and an invoice is placed on the outside. The consignment has not to contain goods that are subject to import prohibitions or restrictions. The customs declaration is made by Deutsche Post AG on behalf of the consignee. Deutsche Post AG redirects the consignment to the locally competent customs office and notifies the consignee if information is missing. This notification indicates the competent customs office and provides further information concerning the missing data and/or documents. The buyer can submit the missing documents to the competent customs office and apply for the clearance himself. Alternatively, he may be represented by Deutsche Post AG. For postal consignments transported by courier services: the services are entirely responsible for the clearance process.
	Customs value of the goods	Explanation: How the value should be calculated	The customs value is determined on: The price actually paid for the goods, including any local sales taxes, postage packing and insurance.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The application for repayment has to be submitted to the competent customs authority, which has originally notified the customs debt.
	Conditions to be complied with for getting repayment of customs duty	Conditions	<p>If the recipient rejects goods which have been sold under a distance contract:</p> <ul style="list-style-type: none"> The customs authorities invalidate the declaration of release for free circulation, if the goods have been exported with a view to their return to the original supplier's address or to another address indicated by that supplier and an application is submitted within three months from the date of acceptance of the declaration. <p>If the recipient rejects goods sent by post because at the time of their acceptance they are defective or do not comply with the terms of the contract on the basis of which they were imported:</p> <ul style="list-style-type: none"> An application for repayment or remission of the amount of duties within the period of 12 months from the day of importation of goods, the goods have not been used and they are exported from the customs territory of the EU.
Prohibited or	Procedures providing for	Yes or no: do	Yes

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restricted goods	the simplified destruction of goods (when intellectual property rights are being infringed)	you have such procedures?	
		If yes	In cases of small consignments (up to 3 pieces, not more than 2 kg) goods that are suspected to be counterfeit or pirated goods can be destroyed by customs in a simplified procedure on the right owner's request. These goods are destroyed under customs control without notification of the relevant right owner if the declarant or holder of these goods agrees to or does not oppose the destruction within 10 working days. In cases where the holder of the goods does not agree and opposes the destruction the relevant right owner gets all necessary data to initiate court proceedings to determine whether an intellectual property right has been infringed.

GREECE

Web page	Topic	Type of information	Rules in Greece
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	No.
	Customs declarations	Who and how	<p>Who</p> <ul style="list-style-type: none"> in case of consignments moved under the Acts of Universal Postal Union (UPU): Hellenic Post in case of consignments carried by courier services: usually the courier service acting as the representative of the recipient (buyer) or the recipient (by himself or through a customs representative). <p>How</p> <ul style="list-style-type: none"> Clearance procedures by Hellenic Post are currently under review (according to the new ministerial decision to be published they will lodge a customs declaration for the buyer) For consignments carried by courier services: usually the buyer's representative carries out all customs formalities and provides necessary documents for clearance to customs. In case the buyer carries out the formalities by himself, he shall lodge the customs declaration and provide the accompanying documents to the customs office.
	Customs value of the goods	Explanation: How the value should be calculated	Customs value is normally determined on the price paid or payable for the goods plus shipping and insurance costs.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The office where the procedure has been carried out, usually at the Customs Office where the import declaration was lodged.
	Conditions to	Conditions	- The request to invalidate the import declaration must be made within 3 months from the date of

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	be complied with for getting repayment of customs duty		<p>acceptance.</p> <ul style="list-style-type: none"> - The application for reimbursement shall be submitted within the same time-limit and include reference to the invalidated import declaration, the original customs receipt and proof that the goods have been re-exported.
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods (when intellectual property rights are being infringed)	Yes or no: do you have such procedures?	Yes
		If yes, which ones?	<p>By submitting the AFA (application for action) , the holder of the decision indicates the interest to apply the procedure on small consignments as far as goods suspected of being counterfeit or pirate are concerned.</p> <ul style="list-style-type: none"> • Notify the recipient of the goods. • If no notification or opposition is received, customs deem his agreement for the destruction. • Goods are destroyed under customs control. • Inform the holder of the decision about the cost of the destruction.

HUNGARY

Web page	Topic	Type of information	Rules in Hungary
Buying goods online from within a non-European Union country	Excise duty exemptions for small consignments	Yes or no	No
	Customs declarations	Who and how	<ul style="list-style-type: none"> • For consignments carried by the national postal service (Hungarian Post) or a courier service (FedEx, TNT, UPS, or DHL): These service providers store the packages; calculate customs duties, excise duties and VAT. Usually they also lodge the customs declarations for release of goods for free circulation as indirect representatives according to the mandate between the client (buyer) and the service provider. • The buyer has the possibility to clear the goods by giving mandate to another representative to arrange the customs procedures.
	Customs value of the goods	Explanation: How the value should be calculated	The customs value of the imported goods is determined on the basis of the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the European Union adjusted, where necessary, in accordance with Articles 32 and 33 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The office where the procedure has been carried out, usually the Customs Office where the declaration of importation was presented.
			Checking the circumstances of sending goods back to the

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	Conditions to be complied with for getting repayment of customs duty	Conditions	seller the customs office process in accordance with Articles 238 and 239 of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.
Prohibited or restricted goods	Procedures providing for the destruction of goods (when intellectual property rights are being infringed)	Yes or no: do you have such procedures?	YES
		If yes	We follow the procedures laid down in Regulation (EU) 608/2013 of the European Parliament and of the Council.

ITALY

Web page	Topic	Type of information	Rules in Italy
Buying goods online from within the European Union	Excise duties on tobacco products and alcohol (simple national information)	Yes or no	http://www.agenziadogane.it/wps/wcm/connect/b1f6a00044233ca3b1edb94e7aaa0be0/Carta_viaggiatore2012_EN_20120322.pdf?MOD=AJPERES&CACHEID=b1f6a00044233ca3b1edb94e7aaa0be0 Traveller's customs charter pages 4-20-21
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	No
	Customs declarations	Who and how	<p>Who</p> <ul style="list-style-type: none"> • <u>Poste Italiane</u>: In case of consignments transmitted by the rules of Universal postal union (UPU). • <u>Courier services</u>: In case of consignments carried out by courier services. <p>How</p> <p><u>Poste Italiane and most international courier services:</u></p> <ul style="list-style-type: none"> • Are allowed to do all customs operations in their own houses. • Are allowed to declare at Customs.
	Customs value of the goods	Explanation: how the value should be	The customs value is determined on the basis of transaction value of the goods.

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		calculated	
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The office where the procedure has been carried out, usually at the Customs Office where the declaration of importation was presented.
	Conditions to be complied with for getting repayment of customs duty	Conditions	<ul style="list-style-type: none"> • The request must be made within 12 months from the date of release of the goods. • Goods cannot be used. • Goods shall be exported.
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods	Yes or no	No
		If yes	n.a.

LATVIA

Web page	Topic	Type of information	Rules in Latvia
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	No
	Customs declarations	Who and how	<p>Who</p> <ul style="list-style-type: none"> • Using the services of VAS "Latvijas Pasts" (for all international postal consignments): Latvian post; • using the services of express mail (for express mail international consignments): the buyer or his/her representative (also courier services). <p>How</p> <ul style="list-style-type: none"> • For international postal consignments: after the customs control performed in the location of VAS "Latvijas Pasts", international consignments exchanged in Riga, a Latvian post sends a notification to the buyer informing that the consignment is located in the specific post office and indicating also the total amount of taxes to be paid (if applicable). The buyer is released from processing a customs declaration. After having received the notification from the post, the recipient of the consignment goes to the relevant post office where he/she either performs the customs payment in the post office on the spot and then receives the consignment or just receives the consignment (when there is no need to pay taxes); • for express mail international consignments: the buyer's representative carries out all customs formalities and provides necessary documents for goods' clearance (customs procedures: release for free circulation, calculating customs payments and executing customs declaration). If the buyer carries out customs clearance by himself/herself, he/she shall go to the customs office with goods' accompanying documents to declare the goods for the customs procedure – release for free circulation.
	Customs value of the	Explanation: How the value	The customs value is defined according to the internationally recognised principles of goods' valuation. The most widely

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	goods	should be calculated	used method is the transaction value method.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	E-mail: customs@vid.gov.lv
	Conditions to be complied with for getting repayment of customs duty	Conditions	There are two cases of getting repayment of customs duty when goods are returned to the seller: First: <ul style="list-style-type: none"> • the request must be made within 3 months from the date of release of goods; • goods cannot be used; • goods shall be exported; Second: <ul style="list-style-type: none"> • the request must be made within 12 months from the date of release of goods; • goods cannot be used; • goods shall be exported; • it must be demonstrated that goods were defective/incomplete/waste and are exported from the Community territory.
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods (when intellectual property rights are being infringed)	Yes or no: do you have such procedures?	No
		If yes	n.a.

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LITHUANIA

Web page	Topic	Type of information	Rules in Lithuania
Buying goods online from within a non-European Union country	Excise duty exemptions for small consignments	Yes or no	No
	Customs declarations	Who and how	<p>Who: The declaration must be submitted to the Lithuanian Customs. It can be presented by:</p> <ul style="list-style-type: none"> • Lithuanian Post that ships the goods, • carrier who acts as a representative or • buyer himself. <p>How: Lithuanian Post and most international courier services:</p> <ul style="list-style-type: none"> • are allowed to do all customs operations in their own houses. • Are allowed to declare at Customs. <p>In order to carry out all customs procedures, they may ask buyer for information about the nature and the value of the goods, besides documents (invoices, certificates etc.). After customs control, upon delivery the buyer pays the duties together with the procedural costs and postal service charges.</p> <p>If the buyer carries out customs clearance by himself, he shall go to the customs office with accompanying documents of goods to declare the goods for the customs procedure – the release for free circulation.</p>
	Customs value of the goods	Explanation: How the value should be calculated	The customs value usually is determined on:
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The office where the procedure has been carried out, usually at Vilnius Territorial Customs Office.
	Conditions to be complied with for getting repayment of customs duty	Conditions	<ul style="list-style-type: none"> • the request must be made within 12 months from the date of release of the goods • goods cannot be used • goods shall be exported
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods (when intellectual property rights	Yes or no: do you have such procedures?	No
		If yes	n.a.

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	are being infringed)		
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NETHERLANDS

Web page	Topic	Type of information	Rules in Netherlands
Buying goods online from within the European Union	Excise duties on tobacco products and alcohol (simple national information)	Link	www.douane.nl
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	No
	Customs declarations	Who and how	<p>Procedure 1: handling by Post NL:</p> <ul style="list-style-type: none"> • In this case consignments are transmitted by the rules of Universal Postal union (UPU). • The entire process is carried out by Post nl. • Usually lodges customs declaration in normal procedure, if necessary, for release of goods for free circulation as an authorised Customs broker declaring the goods in their own name and on their own behalf but sometimes as a Customs agent using a kind of representation. <p>Procedure 2: handling by parcel services:</p> <ul style="list-style-type: none"> • Entire process is carried out by a parcel service. • Usually lodges the customs declaration for release of goods for free circulation as a customs agent using direct representation and sometimes as an authorised customs broker declaring the goods in their own name and on their own behalf.
	Customs value of the goods	Explanation: How the value should be calculated	The customs value is determined on the basis of transaction value of the goods.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	The office where the procedure has been carried out, usually at the Customs Office where the declaration of importation was presented.

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	Conditions to be complied with for getting repayment of customs duty	Conditions	<ul style="list-style-type: none"> • The request to invalidate the import declaration must be made within 3 months from the date of release of the goods. • Goods cannot be used. • Goods shall be re-exported to seller.
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods (when intellectual property rights are being infringed)	Yes or no: do you have such procedures?	No
		If yes	

SLOVENIA

Web page	Topic	Type of information	Rules in Slovenia
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	Yes.
	Customs declarations	Who and how	<p>Who</p> <ul style="list-style-type: none"> • For postal consignments under rules of Universal Postal Union: the Post of Slovenia • For consignments carried out by courier services: in a customs clearance procedure a courier service acts as the representative of the recipient. <p>How</p> <ul style="list-style-type: none"> • The Post separates those consignments, which are exempt from the obligation to be presented to customs authorities and deliver them to the recipients. Other consignments are checked whether they are accompanied with documents containing information required for the completion of customs formalities. In case a document or some information is missing, the Post informs the recipient. <p>Customs duties are calculated based on the consignment data. After customs formalities are completed, recipient pays the duties together with the procedural costs and postal service charges when he receives the consignment.</p> <ul style="list-style-type: none"> • Cargo manifest (a list of consignments) is presented to customs authorities by courier services. Customs authorities then check consignments and releases for free circulation those which are completely exempt from duties and those which are released for free circulation on the basis of an authorisation for customs simplifications and were not chosen for customs control (the holder of the authorisation is a courier service). For other consignments standard customs

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			declaration in lodged.
	Customs value of the goods	Explanation: How the value should be calculated	Customs value of goods which is normally established on the basis of an invoice of purchase or on the basis of the transaction value of identical or similar goods imported into the customs territory of the EU. Postal charges for the delivery of goods to the place of destination are included in the customs value of the goods.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	<p>An application for repayment or remission of duties is sent to the following address:</p> <p>Financial Office Ljubljana Customs Division 152 a Šmartinska, 1524 Ljubljana T: 01 297 20 00 E: lj.fu@gov.si</p> <p>More information can be obtained at the following address: Financial Office Ljubljana Customs Clearance Section Airport Brnik 130D Zgornji Brnik, 4210 Brnik T: 04 280 96 00 E: lj.letališče-brnik.fu@gov.si</p> <p>Customs Clearance Section Ljubljana, 16 Letališka, Ljubljana T: 01 585 11 00 E: lj.terminal.fu@gov.si</p>
	Conditions to be complied with for getting repayment of customs duty	Conditions	<p>When goods sent by post are returned, customs authorities invalidate the declaration for release for free circulation and repay the amount of the duties which have been paid provided that all the required conditions have been met:</p> <ul style="list-style-type: none"> • an application is submitted within three months from the date of acceptance of the declaration and • the goods have been exported to the original supplier's address or to another address indicated by the said supplier. <p>If the recipient rejects goods sent by post because at the time of their acceptance they are defective or do not comply with the terms of the contract on the basis of which they were imported, he can submit an application for repayment or remission of the amount of duties within the period of 12 months from the day of importation of goods. Repayment or remission of import duties is granted on condition that the goods have not been used and that they are exported from the customs territory of the EU.</p>
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods (when	Yes or no: do you have such procedures?	Yes

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	intellectual property rights are being infringed)	If yes	Simplified procedure is applied for small consignments according to Article 26 Regulation (EU) Nr. 608/2013
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SWEDEN

Web page	Topic	Type of information	Rules in Sweden
Buying goods online from within a non-European Union country	Excise duty exemptions for small gifts	Yes or no	Yes If the total value of the goods you order is more than 1 500 Swedish crowns, you do not pay any customs duties. The VAT is 25 percent on all goods except food where it is 12 percent and printed matters where it is 6 percent.
	Customs declarations	Who and how	<ul style="list-style-type: none"> It is often the company that transports the goods (for example PostNord or a courier company) that makes the customs declaration with the invoices and other documents that come with the package as a basis. The buyer himself can choose to clear the goods electronically or submitting a declaration form at the closest customs office.
	Customs value of the goods	Explanation: How the value should be calculated	Customs duty The duty is calculated on the product's purchase price including shipping and transport insurance. VAT VAT is calculated on the purchase price, shipping costs and customs duties. You always need to pay VAT, regardless of the value of your item. Besides customs duties, VAT and any other taxes, you also need to pay the carrier's fee for making customs declaration for you. You pay all fees associated when you pick up your package.
Returns in Internet shopping	Customs contacts for getting repayment of customs duty for goods not returned to the seller	Customs offices	If you find that there is something wrong with your item, you can apply to re-examine the customs declaration. An error could be that you have paid too much or too little in the customs declaration, that you have received the wrong item or the item is defective E-mail address: omprovning@tullverket.se Mailing address: Customs Service Box 12854 112 98 Stockholm
	Conditions to be complied	Conditions	<ul style="list-style-type: none"> Return the item you have purchased over the Internet within 3 months (counting from the day the

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	with for getting repayment of customs duty		<p>Customs Service took your customs declaration).</p> <ul style="list-style-type: none"> • Submit a request for reimbursement and attach a credit note or other proof that the goods have been returned. You submit your refund request by e-mail or a letter. • Swedish Customs can then invalidate the customs declaration and pay back customs duties, VAT and any other taxes for you.
Prohibited or restricted goods	Procedures providing for the simplified destruction of goods (when intellectual property rights are being infringed)	Yes or no: do you have such procedures?	Yes
		If yes, which ones?	<ul style="list-style-type: none"> • The Customs Service stops a shipment containing suspected pirated copies. The right holder of the products is contacted. The person and the right holder sign an agreement where they agree destruction of goods. Most cases in Sweden ends that way.