



# Customs duties & formalities

Everything you need to know to send and receive goods outside the European Union.



# Receiving shipments

## General rules for shipments from outside the European Union.

All shipments from outside the European Union (imports) are subject to customs formalities. This includes import duties, VAT and excise duties, which may be charged to the recipient.

Duties and taxes are calculated based on the value of the goods shipped (price) plus transport costs.

## Individual customers

- Pursuant to the new European Commission Directive (EU) 2017/2455, since 1 July 2021 all goods imported into the European Union will be cleared through customs and liable for Luxembourg VAT.
- For gifts worth less than €45 (individual to individual): These shipments will not be taxed.

VAT may be paid by the recipient:

- Directly to the online retailer, when the order is placed.  
The item will not be taxed upon delivery.
- Upon delivery at home, via Digicash or in cash.  
In the case of notified shipments, at the post office by credit card or cash.
- By filing his own customs declaration or by using the services of a customs clearance professional, qualified as a customs representative (see Articles 18 and 19 of the Union Customs Code). In this case, the recipient must contact POST customer service (Tel 8002 8004 or +352 2424 8004 – contact.courrier@post.lu) before the shipment arrives in Europe.

	Prepayment online		No prepayment	
Reference amount for calculating VAT: Consignment value + shipping cost	€20	€50	€20	€50
VAT (17%)	€3.40	€8.50	€3.40	€8.50
Administrative fees	€0	€0	€5	€15
Additional fee to be paid to delivery person or post office	€0	€0	€8.40	€23.50

For consignments strictly valued at **over €22, administrative fees of €15 are applied.**

For consignments valued at **under or equal to €22, administrative fees of €5 are applied.**

Administrative fees include handling fees, customs presentation and declaration fees as well as storage fees at the sorting centre, and at the post office in the case of notified shipments.

Consignments with a value **over €150** are cleared by CFL Logistics against an invoice and administrative fees.



Please check that all purchases outside the European Union include the Luxembourg VAT to avoid a surcharge on delivery.

For future orders on online marketplaces, be sure to check the seller's origin and the place of shipment.

POST Luxembourg shall not be held liable for any surcharges applied to your items in the event of non-compliance.

### **Business customers**

All shipments to business customers (subject to VAT) are cleared by CFL multimodal<sup>\*\*\*</sup>, regardless of market value.

### **NB:**

Remember to supply your VAT number when you order, so that your shipment is processed accurately.

# Shipping

Shipments to countries outside the European Union (export) are subject to a number of customs formalities.

- The sender must check which customs forms need to be completed for their international shipment.
- The sender is responsible for their declaration; they must complete and sign the relevant forms and attach them to their parcel.

## Shipments to European Union countries

For shipments to any of the 27 European Union countries, there is no need to complete and attach customs forms.



Please note that some regions and territories are not in the EU tax area, and the same customs formalities must be completed as for shipments outside the EU\*.

## Shipments to countries outside the European Union

For shipments to countries outside the European Union, and depending on the total consignment value, a CN22 or CN23 customs declaration must be completed.

POST or the sender (via the MyPost area) is responsible for keeping detailed records of all customs information:

- Sender and recipient contact details
- Content of shipment
- Description of contents: description of each item, quantity, unit weight and unit value

## Sales of goods

For sales of goods, the HS\* code and country of origin must also be indicated.

**For consignments valued at over €1,000, you must enclose:**

- An invoice (in duplicate) listing the contents' value, which must be attached to the shipment in a see-through pouch. Where applicable, a pro forma invoice will suffice;
- An import licence or certificate of origin for the items, depending on the destination.

To find out what items are accepted in the country of destination, please check with the Customs and Excise Administration (ADA)\*\*.



Customs forms must be completed and attached to shipments by you.

**Consignments of non-EU goods cannot be deposited in yellow mailboxes;** these must be shipped from a POST point of sale (Espace POST, Post Office, Point POST).

\*/ List of countries and HS codes available at: <https://www.post.lu/particuliers/courrier/formalites-douanieres>

\*\*/Visit: <https://douanes.public.lu>

\*\*\*/Visit: <https://www.cfl-mm.lu/fr-fr/solutions/logistique/douane>

*For more information*



8002 8004  
www.post.lu