

Customs duties & formalities

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

POST LUXEMBOURG

RECEIVING ITEMS

Items from countries outside the European Union

Any parcel containing goods and sent from a country outside the European Union must go through customs formalities.

Depending on the case, several amounts may be due upon arrival:

- Luxembourg VAT;
- customs duty;
- European handling fees;
- POST handling fees;
- dexcise duties for certain specific products.

Individual customers

Since 1 July 2026

Goods purchased online from a country outside the European Union, with a total value of no more than €150, are subject to a customs duty of **€3 per type of item** contained in the parcel.

From 1 November 2026

New European handling fees of **€2 per type of item** will be added to the existing customs duty.

These fees apply to goods purchased online from countries outside the European Union, regardless of the value of the consignment.

Example for a parcel worth €150 or less:

- 1 T-shirt + 1 pair of jeans + 1 pair of shoes = 3 types of items = **€9 customs duty + €6 European handling fees**;
- 1 T-shirt + 2 pairs of jeans = 2 types of items = **€6 customs duty + €4 European handling fees**.

These fees are subject to VAT. Payment depends on the arrangements made at the time of purchase or importation.

POST handling fees

When customs formalities need to be carried out by POST, handling fees will also apply:

- €6 for a parcel with a value of €22 or less
- €18 for a parcel with a value of more than €22 and up to €150.

These fees cover, among other things, the handling of the item, the customs declaration and its presentation to customs.

Payment upon arrival

When an amount remains to be paid, payment can be made upon delivery or when collecting the parcel at a POST point of sale.

Good to know

Before placing an order, remember to check the actual country your parcel is shipped from. Some websites may appear to be European shops, while the parcel is actually shipped from a country outside the European Union.

Calculation examples

Parcel containing 3 types of items

Indicative amounts that may be due when the parcel arrives.

Parcel of €20*

VAT not prepaid

- Customs duty: €3 x 3 types of items = ... € 9,00
- European handling fee: €2 x 3 types of items = ... € 6,00
- VAT (17%): €5,95
- POST handling fees: €6,00

Additional amount to be paid upon delivery: €26,95

Parcel of €50*

VAT not prepaid

- Customs duty: €3 x 3 types of items = ... € 9,00
- European handling fee: €2 x 3 types of items = ... € 6,00
- VAT (17%): €11,05
- POST handling fees: €18,00

Additional amount to be paid upon delivery: €44,05

The customs duty is **€3** per type of item contained in the parcel.

An additional European handling fee of €2 per type of item applies.

*The amounts shown correspond to the total value of the parcel, including shipping costs.

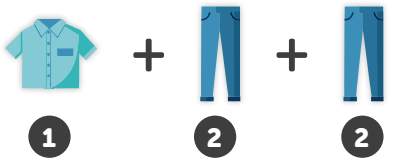
VAT is calculated on the total value of the parcel, the customs duty and the European handling fee.

How are "types of items" calculated?

Each category of item counts as 1 type of item.



3 types of items = €15
€9 customs duty + **€6** European handling fee



2 types of items = €10
€6 customs duty + **€4** European handling fee

Payment can be made upon delivery or when collecting the parcel at a POST point of sale.



Please check that all purchases from outside the European Union include Luxembourg VAT and import duties to avoid any 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***, 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

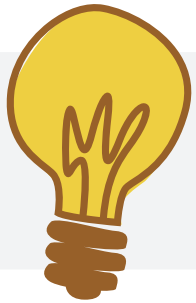
Sales of goods

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



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