

| Goods | Documents required | Customs Prescriptions | Remarks |
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| <p>Removal goods</p> <p>FOREIGN NATIONALS Employees of Foreign Represent. Offices duly permitted to function in Poland. Employees of Foreign (& Polish) businesses duly incorporated in Poland (incl. Members of Board, persons delegated to Poland etc.).</p> | <p>Eligible with:</p> <ul style="list-style-type: none"> • Original work permit (for all). • Working visa from Polish Consulate. • Photocopy of passport. • Certificate on the company letterhead stating period of contract, status in Poland, duration of employment etc. • Temporary residence permit in Poland. <p>Other documents:</p> <ul style="list-style-type: none"> • Detailed valued inventory signed by owner. It must be fully descriptive (no “packed by owner inventories” are acceptable) and should list serial number of all electrical/electronic items. • Signed authorisation for removal agent (notary approved in Poland or by Polish Consulate). • Copies of Company’s Documents including: Excerpt from Commercial Register of Companies in Poland, Regon Certificate from the Statistic Office and Certificate from the Taxation Office (VAT #) – all these 3 documents must be updated (not older than 3 months) and copies must be notary approved. • In case of Representative Office, a copy of permission from the appropriate Ministry is required, allowing the company to establish a resident office in Poland. | <p>For eligible foreigners HHGs are exempt from duty/tax under temporary importation.</p> <p>The customs require security guaranteeing payment of duty/taxes in the case of non re-exportation. So, the payment of duty/tax is normally suspended pending re-exportation. In case of non re-exportation, shipper must pay duty/tax or the Customs may draw the duty/tax due amount from the guarantee.</p> | <p>All eligible Foreign Nationals taking up residence for more than six months must obtain a work permit along with a working visa.</p> <p>Foreign Nationals who intend to stay in Poland for longer than 1 year, instead of requiring an extension of visa in a Polish Consulate abroad, may now apply for a Temporary Residence Card at a County Office Dept in Poland. For the Foreign Citizens, Temporary Residence Card is then valid for the next 2 years. This new Residence Card can be extended in Poland up to a maximum of 10 years.</p> <p>For details contact your destination agent.</p> |
| <p>PERSONS RELOCATING FOR PERMANENT RESIDENCE IN POLAND AFTER PERMANENT RESIDENCE ABROAD.</p> | <p>A.</p> <ul style="list-style-type: none"> • Permanent residence card. • Appropriate certificate obtained from Polish Consulate in the country of origin. • Signed inventory. | <p>A.</p> <p>HHGs and personal effects can be imported free of duty/tax (only used). This also refers to vehicles proved to have been used by shipper prior to departure.</p> | <p>A.</p> <p>Duty/tax exemption is obtained only on the strength of the consular certificate and permanent residence card.</p> |

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| <u>A) Foreign Nationals</u> | <ul style="list-style-type: none"> • Authorisation for removal agent (notary approved in Poland or by Polish Consulate abroad). • Photocopy of passport. | <p>Vehicles must be registered in the name of relocating person.</p> <p>The goods must enter Poland within 12 months of the date of termination of foreign residence as shown in the consular certificate.</p> | |
| <u>B) Polish Nationals returning to Poland after temporary stay abroad:</u> | <p>B.</p> <ul style="list-style-type: none"> • Certificate obtained from Polish Consulate in the origin country. • Signed inventory. • Photocopy of passport. • Proof of permanent residence in Poland (photocopy of Polish identity permanent residence must not be updated). • Authorisation for removal agent notary approved in Poland or by Polish consulate abroad). | B. Same as A. above | <p>B.</p> <p>Duty/tax exemption is obtained only on the strength of the consular certificate.</p> |
| <u>C. Polish Nationals returning to Poland after permanent residence abroad</u> | <p>C. Same as B. above</p> <ul style="list-style-type: none"> • Except that permanent residence in Poland must be renewed. • The Polish Customs require permanent residence with current date to be in line approx. with date of termination of foreign residence as shown in the consular certificate. | C. Same as A. above. | <p>C. Same as B. above plus renewed permanent residence (current date required).</p> <p>The Customs may require presentation of Polish ID and passport (originals).</p> <p>For details please contact your destination agent.</p> |
| STUDENTS, RESEARCH, MEDICAL SCIENTIST, PRIESTS, TEACHERS, ETC | <p>Eligible only with:</p> <ul style="list-style-type: none"> • Suitable certification of their status from Polish University, Medical Clinic, Church etc. • Appropriate visa from Polish Consulate. • Photocopy of passport. • Authorisation for the removal agent. • Descriptive valued inventory). | <p>Temporary importation permitted on the strength of financial security (see Foreign Nationals)</p> <p>No work permit required.</p> | |
| EMPLOYEES OF FREE LANCE | Eligible only: | | For details please contact your destination |

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| Persons working for foreign governmental agencies. | Under applicable sponsorship of Polish Ministry, or according to specific Embassy / Polish Customs written agreement. | | agent. |
| OTHERS Working for non-resident organisations, non-working visitors and the like. | | Those who are not eligible will have to pay Customs duty/tax assessed on durable objects but not on consumable items in non-commercial quantities. | |
| DIPLOMATIC REMOVALS | <ul style="list-style-type: none"> • Appropriate Certificate from Polish Ministry of Foreign Affairs, Diplomatic Protocol. • Inventory list in Polish. • Signed authorisation for removal agent, approved by Embassy. • Photocopy of passport. | Importation free of duty/tax. Articles may not be sold for three years from the date of entry. | Duty/tax exemption is based on reciprocity. |
| JOURNALISTS Duly accredited by Polish Government | <ul style="list-style-type: none"> • Appropriate Certificate from Polish Ministry of Foreign Affairs, Dept. of Press & Information. • Inventory list in Polish. • Signed authorisation for removal agent, (notary approved in Poland or by Polish Consulate abroad). • Photocopy of passport. • Photocopy of accreditation ID card issued by Polish Ministry of Foreign Affairs. | Same as above. | Duty/tax exemption is based on reciprocity. <u>EXCEPTION:</u> If Poland has no reciprocity, a security guaranteeing payment of duty/tax in case of non re-exportation is required. Customs clearance is ten based on temporary importation (on the strength of financial security). |
| Inheritances | Certificate from the country of origin endorsed by Polish Consulate. | Free of duty/tax for importation by direct heirs. | |
| New furniture | See removal goods section FOREIGN NATIONALS persons relocating for permanent residence in Poland after permanent residence abroad. (A, B, C) | Other foreign nationals (other than specified section mentioned in the column documents required) may import new furniture. | If brand new furniture is imported (in manufacturer's original crates) the Customs may require presentation of original invoice/bill of sale. |
| Electrical appliances | See removal goods. | See removal goods. | Electricity in Poland: 220-230 V, 50 Hz. |
| Precious metals | | 50 grams free of duty, for all excess full duty/tax has to be paid. | It is recommended that jewellery be carried only as personal luggage. |
| Motor vehicles | All documents required for HHGs (see | Guarantee required (see removal goods). | Cars imported duty/VAT deferred, cannot be left |

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| | removal goods), plus : <ul style="list-style-type: none"> • Document of title proving ownership (original). • Registration documents (original - the vehicle must be registered in the name of the current owner). • New: invoice showing value of car. • Second hand: bill of sale or value declaration signed by owner. | | in Poland after the shipper leaves Poland without paying the duty and VAT (except cars over 10 years old which must be definitely re-exported). Cars over ten years old can only be imported by Poles or shippers with proof that they have used them for that very long period. (see removal goods). |
| Pre-1945 Antiques/Objects of art | <ul style="list-style-type: none"> • Certificate of Antiquity from recognised authority for antiques over 100 years. • For pre-1945 articles - photos in duplicate should be supplied to destination agent. | <p>Articles over 100 years old, when proper certificate is produced, are liable duty/tax free.</p> <p>Pre-1945 articles (less than 100 years old or without certificate) - same as removal goods.</p> | Note on items made before 1945 and paintings: Given the strict controls over the export of all items produced before May 1945, regardless of country of origin (including old books), it is important that they are noted by Customs on their importation. All such items should be clearly marked on the inventory and stowed for easy access at Customs inspection. Photos of all such items should be supplied in duplicate to destination agent for Customs processing. |
| Food products | | Small amounts for personal consumption are allowed. | |
| Alcohol | | Duty free allowance: 1. 1 litre of vodka or other strong liquor 2. 2 litres of wine 3. 5 litres of beer For any amount in excess of allowance an import licence is required. Extremely high taxes, excise and duties will apply, even on small quantities. Importation of strong pure liquor of 40% or above is prohibited. | Importation not recommended. In most cases cost is greater than current retail price and in fact a licence to import alcohol in excess of the allowance is practically impossible to obtain. |
| Dogs/cats | <ul style="list-style-type: none"> • Good health certificate issued max. 10 | | |

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| | <p>days prior to arrival.</p> <ul style="list-style-type: none"> • Anti-rabies vaccination certificate at least 30 days prior to departure and not more than nine months old. | | |
| Other animals | | Requirements may vary depending on country of origin. Importation subject to consultation with the Polish Ministry of Agriculture prior to departure from origin country. | It is advisable to check in advance with your destination agent. Animals sent without proper certificates are subject to quarantine. For some species importation is prohibited and these may be denied entry. |
| Plants | <ul style="list-style-type: none"> • Plants in pots for (home use only) do not require phytosanitary certificate if in non-commercial quantities. • Other plants - huge, tropical etc. (for garden use) require phytosanitary certificate issued by the Ministry of Agriculture of the country of origin max. 20 days prior to arrival. | Subject to examination at destination. Only allowed substance in which plants are to be transported is peat. Other substances like earth, sand etc. are prohibited as potential carriers of pests and diseases. | Not all customs houses have personnel authorised to carry out phytosanitary examination so, please check with your destination agent. |
| Cigarettes and tobacco products | | Free of duty allowance is 250 cigarettes or 50 cigars or 250 g of tobacco. All excess of allowance requires an import licence and is subject to high duty/excise tax. | |
| Unaccompanied luggage by air | <ul style="list-style-type: none"> • Photocopy of passport with most recent entry stamps or visa. • Signed inventory. • Signed authorisation for removal agent. | Simplified procedure for personal effects as listed in Customs regulations. | For detailed information contact your destination agent. Goods should arrive within a reasonable time margin from the date of entry of the shipper. |
| Medicines/prescription drugs | For prescription drugs, the owner is required to produce current prescription from his doctor at origin. | Reasonable amount for personal use free of duty/tax. | |
| Firearms (hunting weapons) | Permits for hunting weapons are required, usually obtainable through membership of hunting lodges. | | |