

# APPENDIX EUROPEAN UNION (EU) IMPORT CUSTOMS REQUIREMENTS

February 25<sup>th</sup>, 2021



EU Country	B2B (BUSINESS-TO-BUSINESS)				B2C (BUSINESS-TO-CONSUMER)			
	Tax/VAT ID		EORI Number		Personal <sup>1</sup> or Tax/VAT ID <sup>2</sup>		EORI Number	
	Y/N	Comments	Y/N	Comments	Y/N	Comments	Y/N	Comments
Austria	✗	-	✔	above €22	✗	-	✗	-
Belgium	✔	above €22	✔	above €22	✗	-	✗	-
Bulgaria	✔	above €15	✔	above €15	✗	<sup>1</sup> only if consignee EORI not available	✔	above €15
Croatia	✔	above €22	✔	above €22	✗	<sup>1</sup> if non-Croatian importer	✗	-
Cyprus	✗	-	✔	above €17	✔	<sup>1</sup> above €150	✗	-
Czech Rep.	✗	-	✔	above €22	✔	<sup>1</sup> above €22 (except if UK origin & DDP)	✔	above €22 (except if UK origin & DDP)
Denmark	✔	above €22	✔	above €22	✗	-	✗	-
Estonia	✗	-	✔	above €22	✔	<sup>1</sup> above €22	✗	-
Finland	✔	above €22	✔	above €22	✔	<sup>1</sup> above €22	✗	-
France	✗	-	✔	above €22	✗	<sup>2</sup> only if 3 <sup>rd</sup> party bill.	✗	-
Germany	✗	-	✔	above €22	✗	-	✗	only if > 9 imports per year
Greece	✔	above €22	✔	above €22	✔	<sup>1</sup> <sup>2</sup> above €22	✔	above €1,000
Hungary	✔	above €22	✔	above €22	✗	-	✔	above €1,000
Ireland	✗	-	✔	above \$1,000USD	✗	-	✗	-
Italy	✔	above €22	✔	above €22	✔	<sup>2</sup> above €22	✔	above €22
Latvia	✔	above €22	✔	above €22	✔	<sup>1</sup> above €22	✗	-
Lithuania	✗	-	✔	above €22	✗	-	✔	above €1,000
Luxemburg	✔	above €22	✔	above €22	✗	-	✗	-
Malta	✗	-	✔	above €22	✗	-	✗	-
Netherlands	✔	above €22	✔	above €22	✗	-	✗	-
Poland	✔	above €22 except if DDP	✔	above €22	✔	<sup>1</sup> If Duty + Tax > €220	✗	-
Portugal	✔	All values PT registered companies	✔	All values if not a PT registered company	✔	<sup>1</sup> above €22	✗	-
Romania	✔	above €10	✔	above €10	✔	<sup>1</sup> above €10	✔	Above €10 and if importer opts to pay duty/tax directly to Customs Authorities
Slovakia	✗	-	✔	above €22	✔	<sup>1</sup> <sup>2</sup> above €22 (waived by SK for specific UK shippers)	✗	-
Slovenia	✔	above €22	✔	above €22	✔	<sup>2</sup> above €22	✗	-
Spain	✗	-	✔	above €22	✔	<sup>2</sup> above €150	✔	above €150
Sweden	✔	for all values	✔	for all values	✔	<sup>1</sup> above 10,000SEK or excise goods	✗	-

**Note: shipments valued below the published value above may also need Personal/Tax ID and/or EORI, depending on the customs procedure code, exemptions and commodity types being imported. Value thresholds above might change due to upcoming EU VAT Regulatory changes.**

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