

# APPENDIX

## EUROPEAN UNION (EU) IMPORT CUSTOMS REQUIREMENTS

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 3rdparty bill.	✗	
Germany	✗		✓	above €22	✗		✗	only if > 9 imports per year
Greece	✓	above €22	✓	above €22	✓	<sup>1 2</sup> above €22	✓	above €1,000
Hungary	✓	above €22	✓	above €22	✗		✗	
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 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 10,000 SEK or excise good	✗	

Note: shipments valued below the published value above may also need Personal/TaxID and/or EORI, depending on the customs procedure code, exemptions and commodity types being imported.