Useful information on Customs matters

Customer Guide
International Postal shipments and Customs matters

A joint publication

of the World Customs Organization
(established in 1952 as the Customs Co-operation Council)

and

the Universal Postal Union
(a United Nations specialized agency, established in 1874)
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Information provided by postal and customs administrations

A. Imports

B. Exports
List of administrations which replied to the questionnaire of 16 December 1997 and the reminder of 16 November 2000

Angola
Argentina
Armenia
Azerbaijan
Bahrain
Barbados
Belarus
Belgium “La Poste”
Belgium ABX Logistics
Bolivia
Bosnia and Herzegovina
Brazil
Bulgaria (Rep)
Burkina Faso
Burundi
Canada
Cape Verde
Central African Rep
Chad
Chile
China (People’s Rep)
– Hongkong, China
Colombia
Côte d’Ivoire (Rep)
Croatia
Cyprus
Czech (Rep)
Denmark
ECUADOR
Egypt
El Salvador
Eritrea
Estonia
Ethiopia
Fiji
Finland
France
Gambia
Germany
Great Britain
Hungary (Rep)
India
Indonesia
Iran (Islamic Rep)
Ireland
Israel
Jamaica
Japan
Jordan
Kazakhstan
Kenya
Korea (Rep)
Kuwait
Kyrgyzstan
Latvia
Lesotho
Libyan Jamahiriya
Lithuania
Luxembourg
Madagascar
Malaysia
Malta
Mauritius
Mexico
Moldova
Morocco
Mozambique
Namibia
Nepal
Netherlands
New Zealand
Niger
Nigeria
Norway
Oman
Pakistan
Panama (Rep)
Peru
Philippines
Poland
Portugal
Qatar
Romania
Russian Federation
Rwanda
Sao Tome and Principe
Senegal
Seychelles
Singapore
Slovenia
South Africa
Spain
Sudan
Sweden
Switzerland
Syrian Arab Rep
Tanzania (United Rep)
Thailand
The former Yugoslav Republic of Macedonia
Turkey
Uganda
Ukraine
United Arab Emirates
United States of America
Viet Nam
Zimbabwe

Total: 105 administrations
Part one
General information and basic legislation

1.1 Foreword

Across frontiers, the Post is still the most generally used method for sending written messages and small quantities of goods.

As the carrier, the Post has an obligation to submit exported or imported goods to customs control.

Bearing in mind the considerable number of postal items, it is essential to make special arrangements for them.

The Post and the Customs cooperate at both national and international levels to achieve this.

The purpose of the present publication, produced jointly by the World Customs Organization (WCO) and the Universal Postal Union (UPU), is to assist postal customers as well as postal workers and customs officers by providing them with useful information on importing and exporting by post.

This publication is the result of cooperation between the WCO and the UPU embodied in the establishment in 1965 of a Contact Committee in which Customs and postal experts seek acceptable solutions to difficulties which cannot be settled at national level or in bilateral meetings.
1.2 The Universal Postal Convention, the Letter Post Regulations and the Parcel Post Regulations – Forms CN 22, CN 23 and CP 72

A. Letter Post

Section E

Special provisions and Customs matters

Article 31

Customs control

1 The postal administrations of the countries of origin and destination shall be authorized to submit items to customs control, according to the legislation of those countries.

2 Items submitted to customs control may be subjected to a presentation-to-Customs charge, the maximum amount of which is set in the Regulations. This charge shall only be collected for the submission to Customs and customs clearance of items which have attracted customs charges or any other similar charge.

Commentary

31.1 Congress adopted formal opinion C 40/Hamburg 1984 to encourage adms to approach the authorities in charge of customs questions in their countries to have their governments ratify Annex F.4 to the Kyoto Customs Convention.

In resolution C 11/Washington 1989, Congress urged member countries to do everything possible to establish national postal-customs contact comms the better to solve any local problems.

The conditions of submission of items to the Customs depend on any national law which the Customs is required to apply.

Each country has the right to submit for customs inspection letters which appear to contain dutiable articles and have not been declared as such.

31.2 Adms may collect the customs clearance charge on items submitted to customs control only if they have attracted customs charges.

Article RE 601

Items subject to customs control

1 Items to be submitted to customs control shall bear on the front a CN 22 customs declaration, or be provided with a tie-on label in the same form. The CN 22 customs declaration shall be affixed on the address side, in so far as possible in the top left-hand corner, beneath the sender’s name and address, which must appear on the item.

1bis With the authorization of the administration of origin, users may use envelopes or wrapping bearing, in the place provided for affixing the CN 22 customs declaration, a pre-printed facsimile of that declaration. The dimensions must be the same as those of the CN 22 customs declaration.

1ter If the value of the contents declared by the sender exceeds 300 SDR, or if the sender prefers, the items shall also be accompanied by the prescribed number of separate CN 23 customs declarations. One of these declarations must be affixed to the item. If the declaration is not directly visible on the front of the item, the detachable part of the CN 22 customs declaration shall be affixed to the front of the item. It shall also be possible to replace the detachable part of the CN 22 customs declaration with a gummed or self-adhesive white or green label inscribed as follows:
2 CN 23 customs declarations shall be securely attached to the outside of the item, preferably in a transparent adhesive envelope. Exceptionally, if the sender prefers, these declarations may be inserted in a closed envelope inside registered items, if they contain the valuable articles mentioned in article 25.5.1 of the Convention, or inside insured items.

3 For small packets, the formalities prescribed under 1 shall be compulsory in every case.

4 For M bags, the CN 22 customs declaration shall be stuck on the address label if the country of destination so requests. If the value of the contents declared by the sender exceeds 300 SDR, or if the sender prefers, the detachable part of the CN 22 customs declaration or the aforementioned gummed or self-adhesive label shall be affixed to the address label and the CN 23 customs declarations shall be affixed to that same label. If the administration of the country of destination so requests, they shall be attached to one of the items contained in the bag.

5 The absence of a CN 22 or CN 23 customs declaration shall not, in any circumstances, involve the return to the office of origin of consignments of printed papers, serums, vaccines, perishable biological substances, radioactive materials and urgently required medicines which are difficult to obtain.

6 The contents of the item shall be shown in detail on the CN 22 and CN 23 customs declarations. Descriptions of a general character shall not be admitted.

7 Administrations shall accept no liability for the customs declarations. Completion of customs declarations shall be the responsibility of the sender alone. However, administrations shall take all reasonable steps to inform their customers on how to comply with customs formalities, and specifically to ensure that CN 22 and CN 23 customs declarations are completed in full, in order to facilitate rapid clearance of items.

Commentary

601.1 Congress urges adms to approach the customs authorities of their country to reduce to a strict min the number of customs declarations to be attached to letter-post items the value of which exceeds 300 SDR (formal opinion C 18/Brussels 1952).

This information is published in the Letter Post Compendium.

Only items whose contents exceed 300 SDR in value have to be accompanied by a CN 23 customs declaration form. Items of lower value for submission to customs control bear the green CN 22 label. Adms of destination do not have the option of requiring CN 23 customs declarations to be attached to items of a value less than 300 SDR.

601.2 Wherever possible, the CN 23 customs declaration must be attached to the outside of the item so that it is not essential to open it and insertion of the declaration in the item should be restricted to cases in which the adm of destination so requests.

601.4 The information concerning the affixing of the customs declaration on the items is published in the Letter Post Compendium.
601.7 The difficulties experienced by customs officials because of inexact or inadequate customs declarations are largely due to the users’ ignorance of customs prescriptions. It is recommended that the Post lend its assistance in order to improve this state of affairs. To facilitate cooperation between the Customs and the Post in the country of destination, it is essential that the sender should make out a customs declaration form in accordance with the provisions of the Acts and that his attention should be drawn to the necessity of strictly observing the instructions on the back of forms CN 22 and CN 23. For this purpose, postal adms are recommended:

a) to check that all letter-post items subject to customs duty and all postal parcels are accompanied by a customs declaration form CN 22 or CN 23 as the case may be, in the requisite number of copies;
b) to ensure that the customs declarations are fully completed in accordance with the instructions given on the back of these forms;
c) when a declaration is obviously incomplete, to draw the sender’s attention to the customs regulations and to accept only items accompanied by complete declarations; and
d) to advise exporters of commercial items to provide in respect of the goods the country of origin and the 6-digit Harmonized Commodity Description and Coding System tariff number (developed by the World Customs Organization) and to attach a commercial invoice to the outside of each item;
e) to advise exporters of commercial items of the need, where appropriate, to attach a certificate of origin to each item.

---

**CUSTOMS DECLARATION**

<table>
<thead>
<tr>
<th>Postal administration</th>
<th>Gift</th>
<th>Commercial sample</th>
<th>Other</th>
</tr>
</thead>
</table>

**CN 22 (Back)**

**Instructions**

To accelerate customs clearance, fill in this form in English, French or in a language accepted by the destination country. If the value of the contents is over 300 SDR, you must use a CN 23 form. **You must** give the sender’s full name and address on the front of the item.

1. Give a detailed description, quantity and unit of measurement for each article, e.g. 2 men’s cotton shirts, especially for articles subject to quarantine (plant, animal, food products, etc.).

2), 3), 6) and 7) Give the weight and value of each article and the total weight and value of the item. Indicate the currency used, e.g. CHF for Swiss francs.

4) and 5) The HS tariff number (6-digit) must be based on the Harmonized Commodity Description and Coding System developed by the World Customs Organization. Country of origin means the country where the goods originated, e.g. were produced, manufactured or assembled. It is recommended you supply this information and attach an invoice to the outside as this will assist Customs in processing the items.

8) Your signature and the date confirm your liability for the item.

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Note.—It is recommended that postal administrations indicate the equivalent of 300 SDR in their national currency.
## CUSTOMS DECLARATION

<table>
<thead>
<tr>
<th>From</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Business</td>
<td></td>
</tr>
<tr>
<td>Street</td>
<td></td>
</tr>
<tr>
<td>Postcode</td>
<td>City</td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>To</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
</tr>
<tr>
<td>Business</td>
<td></td>
</tr>
<tr>
<td>Street</td>
<td></td>
</tr>
<tr>
<td>Postcode</td>
<td>City</td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Detailed description of contents (1)</th>
<th>Quantity (2)</th>
<th>Net weight (in kg) (3)</th>
<th>Value (5)</th>
<th>For commercial items only</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>HS tariff number (7)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Country of origin of goods (8)</td>
</tr>
<tr>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total gross weight (4) Total value (6) Postal charges/Fees (9)

<table>
<thead>
<tr>
<th>Category of item (10)</th>
<th>Commercial sample</th>
<th>Explanation</th>
<th>Office of origin/Date of posting</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gift</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Commercial sample</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Comments (11): (e.g.: goods subject to quarantine, sanitary/phytosanitary inspection or other restrictions)

I certify that the particulars given in this customs declaration are correct and that this item does not contain any dangerous article or articles prohibited by legislation or by postal or customs regulations

<table>
<thead>
<tr>
<th>Licence (12)</th>
<th>Certificate (13)</th>
<th>Invoice (14)</th>
<th>Date and sender's signature (15)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No(s). of licence(s)</td>
<td>No(s). of certificate(s)</td>
<td>No. of invoice</td>
<td></td>
</tr>
</tbody>
</table>
Instructions

You should attach this Customs declaration and accompanying documents securely to the outside of the item, preferably in an adhesive transparent envelope. If the declaration is not clearly visible on the outside, or if you prefer to enclose it inside the item, you must fix a label to the outside indicating the presence of a customs declaration.

To accelerate customs clearance, complete this declaration in English, French or in a language accepted in the destination country.

To clear your item, the Customs in the country of destination need to know exactly what the contents are. You must therefore complete your declaration fully and legibly; otherwise, delay and inconvenience may result for the addressee. A false or misleading declaration may lead to a fine or to seizure of the item.

Your goods may be subject to restrictions. It is your responsibility to enquire into import and export regulations (prohibitions, restrictions such as quarantine, pharmaceutical restrictions, etc.) and to find out what documents, if any (commercial invoice, certificate of origin, health certificate, licence, authorization for goods subject to quarantine (plant, animal, food products, etc.) are required in the destination country.

Commercial item means any goods exported/imported in the course of a business transaction, whether or not they are sold for money or exchanged.

1. Give a detailed description of each article in the item, e.g. “men’s cotton shirts”. General descriptions, e.g. “spare parts”, “samples” or “food products” are not permitted.

2. Give the quantity of each article and the unit of measurement used.

3 and 4. Give the net weight of each article (in kg). Give the total weight of the item (in kg), including packaging, which corresponds to the weight used to calculate the postage.

5 and 6. Give the value of each article and the total, indicating the currency used (e.g. CHF for Swiss francs).

7 and 8. The HS tariff number (6-digit) must be based on the Harmonized Commodity Description and Coding System developed by the World Customs Organization. “Country of origin” means the country where the goods originated, e.g. were produced/manufactured or assembled. Senders of commercial items are advised to supply this information as it will assist Customs in processing the items.

9. Give the amount of postage paid to the Post for the item. Specify separately any other charges, e.g. insurance.

10. Tick the box or boxes specifying the category of item.

11. Provide details if the contents are subject to quarantine (plant, animal, food products, etc.) or other restrictions.

12, 13 and 14. If your item is accompanied by a licence or a certificate, tick the appropriate box and state the number. You should attach an invoice for all commercial items.

15. Your signature and the date confirm your liability for the item.
Article RE 602
Presentation-to-Customs charge

1. The maximum amount of the special charge prescribed at article 31.2 of the Convention for items submitted to customs control in the country of origin or of destination shall be 2.61 SDR. For each M bag, the special charge may be up to 3.27 SDR at most.

Article 32
Customs clearance fee

1. Postal administrations which are authorized to clear items through the Customs on behalf of customers, may charge customers a customs clearance fee based on the actual costs.

Article 33
Customs duty and other fees

1. Postal administrations shall be authorized to collect from the senders or addressees of items, as the case may be, the customs duty and all other fees which may be due.

Commentary
33.1 The expression “customs duty” is to be interpreted in a wide sense so as to cover all import duties and charges that customs adms are responsible for collecting in application of the national legislations of each country. In all cases the internal legislation is applicable.

The adms undertake to use their good offices with the appropriate national authorities to ensure that books, catalogues, newspapers and periodicals shall not, in view of their cultural value, be subject to customs duty (recommendation C 4/Ottawa 1957).

Article RE 603
Cancellation of customs duty and other fees

1. Postal administrations shall undertake to seek from the appropriate services in their country cancellation of customs duty and other fees on items:
   1.1 returned to origin;
   1.2 destroyed because of total damage to the contents;
   1.3 redirected to a third country.
B. Postal Parcels

Section E

Special provisions and Customs matters

Article 31

Customs control

1. The postal administrations of the countries of origin and destination shall be authorized to submit items to customs control, according to the legislation of those countries.

2. Items submitted to customs control may be subjected to a presentation-to-Customs charge, the maximum amount of which is set in the Regulations. This charge shall only be collected for the submission to Customs and customs clearance of items which have attracted customs charges or any other similar charge.

Commentary

31.1. Congress adopted formal opinion C 40/Hamburg 1984 urging adms to approach the authorities in charge of customs questions in their countries to have their governments ratify the above-mentioned Annex F.4 to the Kyoto Convention.

In resolution C 11/Washington 1989, Congress urged member countries to do everything possible to establish national postal-customs contact comms the better to solve any local problems.

Conditions of submission of items to Customs depend on any national law which Customs is required to apply.

31.2. The 1994 Seoul Congress decided that this charge would only be collected in respect of parcels which have already attracted customs charges or any other similar charges.

Article RE 401

Customs declarations and customs clearance of parcels

1. Administrations shall accept no liability for the customs declarations. Completion of customs declarations shall be the responsibility of the sender alone. However, administrations shall take all the necessary steps to inform their customers on how to comply with customs formalities, and specifically to ensure that CN 23 customs declarations are completed in full in order to facilitate rapid clearance of items.

2. Administrations shall take all steps to speed up customs clearance of air parcels as much as possible.

Commentary

401.1. The difficulties encountered by Customs as the result of inaccurate or inadequate declarations are largely the result of customers’ ignorance of customs requirements. It is recommended that the Post try to improve this situation. To facilitate cooperation between the Customs and the Post in the country of destination, it is essential that the sender make out a customs declaration in accordance with the provisions of the Acts and that his attention be drawn to the necessity of strictly observing the instructions on the back of form CN 23. To this end, it is recommended that adms:

a. check that all letter-post items on which customs duty is payable and all postal parcels are accompanied by a customs declaration CN 23 form in the requisite number of copies;

b. ensure that the customs declarations are fully completed in accordance with the instructions given on the back of the forms;

c. when a declaration is obviously inadequate, draw the sender’s attention to the customs regulations and accept only items accompanied by a complete declaration;

d. advise exporters of commercial items of the need, where appropriate, to attach a certificate of origin to each item.
Article RE 402
Presentation-to-Customs charge

1 The maximum amount of the presentation-to-Customs charge referred to in article 31.2 of the Convention, which may be levied on parcels submitted to customs control in the country of origin, may not exceed 0.65 SDR per parcel.

2 Parcels submitted to customs control in the country of destination may be subjected to a charge of 3.27 SDR at most per parcel in accordance with article 31.2 of the Convention.

3 In the absence of special agreement, the charge shall be collected at the time of delivery of the parcel to the addressee. However, in the case of parcels for delivery free of charges and fees, the presentation-to-Customs charge shall be collected by the administration of origin on behalf of the administration of destination.

Article 32
Customs clearance fee

1 Postal administrations which are authorized to clear items through the Customs on behalf of customers, may charge customers a customs clearance fee based on the actual costs.

Article 33
Customs duty and other fees

1 Postal administrations shall be authorized to collect from the senders or addressees of items, as the case may be, the customs duty and all other fees which may be due.

Commentary

33.1 The expression “customs duty” is to be interpreted in a wide sense so as to cover all import duties and charges that customs adms are responsible for collecting in application of the national legislations of each country. In all cases the internal legislation is applicable.

To ensure the most favourable customs clearance conditions for parcels containing gifts or souvenirs, adms are recommended to approach their national customs authority with a view to extending to such parcels the procedures applied to travellers’ baggage, if they are more liberal than the existing procedures (recommendation C 11/Seoul 1994).

Article RE 403
Cancellation of customs duty and other fees

1 Administrations shall undertake to seek from the competent authorities in their countries cancellation of the fees (including customs duty) in the case of a parcel:

1.1 returned to sender;
1.2 redirected to a third country;
1.3 abandoned by the sender;
1.4 lost in their service or destroyed because of total damage of the contents;
1.5 rifled or damaged in their service.

2 In cases of rifled or damaged parcels, cancellation of fees shall be requested only to the value of the missing contents or the depreciation suffered by the contents.

Commentary

403.1 Particulars on this subject are given in the Parcel Post Compendium.
### Customer Guide

**Customer Guide Update 5 of 1.4.2004**

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**Customer Guide**

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**CP 00 707 599 2 NO**

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**CN 23 CUSTOMS DECLARATION**

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**From**
- Name
- Business
- Street
- Postcode
- City
- Country

**To**
- Name
- Business
- Street
- Postcode
- City
- Country

**Detailed description of contents (1)**

<table>
<thead>
<tr>
<th>Quantity (2)</th>
<th>Net weight (in kg) (3)</th>
<th>Value (5)</th>
</tr>
</thead>
</table>

**For commercial senders only**
- HS tariff number (7)
- Country of origin of goods (8)

**International Priority**

<table>
<thead>
<tr>
<th>Total gross weight (4)</th>
<th>Total value (6)</th>
<th>Postal charges/Fees (9)</th>
</tr>
</thead>
</table>

**Category of item (10)**
- Gift
- Commercial sample
- Returned goods
- Documents
- Other

**Explanation:**

- Office of origin/Date of posting

- Number of parcels
- Certificates and invoices
- Insured value SDR

**Comments (11), (e.g. goods subject to quarantine, sanitary/phytosanitary inspection or other restrictions)**

<table>
<thead>
<tr>
<th>Licence (12)</th>
<th>Certificate (13)</th>
<th>Invoice (14)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licence number(s)</td>
<td>Certificate number(s)</td>
<td>Invoice number</td>
</tr>
</tbody>
</table>

**I certify that the particulars given in this customs declaration are correct and that this item does not contain any dangerous article prohibited by legislation or by postal or customs regulations**

<table>
<thead>
<tr>
<th>Date and sender's signature (15)</th>
</tr>
</thead>
</table>

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**Size 204 x 144 mm (basic format A5) with a tolerance of 2 mm**
1.3 **International Convention on the simplification and harmonization of Customs procedures (Kyoto Convention)**

In the 1970s, the World Customs Organization developed an international Convention to simplify and harmonize Customs procedures, namely the Kyoto Convention.

The Kyoto Convention is divided into two parts. The first part is the Body of the Convention. It contains 19 Articles with the essential provisions for the Convention’s implementation and covers matters such as its scope, its structure and management, and the accession and amendment procedures. The next part consists of 31 Annexes, each one covering a separate Customs procedure.

Annex F.4 concerns Customs formalities applicable to postal traffic. A copy of this Annex is included in this Guide. Annex F.4 has been accepted by the following countries: Australia, Austria, Cameroon, Canada, Finland, Israel, Kenya, Lesotho, Morocco, New Zealand, Pakistan, Rwanda, Sweden, Switzerland, United States of America and Zimbabwe.

**Revision of the Kyoto Convention**

Given the growth in international trade over the last decade, governments and worldwide trade organizations have focused their attention on non-tariff barriers to trade. Modern international trade requires that the procedures to be applied to goods crossing national borders should be simple and transparent and the rules uniform and predictable so that the delays and costs to trade and national economy are minimized. The WCO therefore has reviewed and revised the Kyoto Convention in order to make it the blueprint for modern, standard and facilitative Customs procedures in the 21st century.

The revision process has aimed to ensure that the Convention will be applied more effectively. The new structure of the revised Convention consists of:

- **A General Annex**

  Acceptance of the General Annex is obligatory for all Contracting Parties. It contains the core procedures and practices that must be implemented by Contracting Parties. The provisions of the General Annex will also apply to all the other Customs procedures and practices contained in the Specific Annexes. Therefore a Contracting Party which accepts, for example, Specific Annex J, Chapter 2 concerning Postal traffic will have to apply its provisions in conjunction with all the applicable provisions of the General Annex, such as those on the Goods declaration, examination of goods, payment of duties and taxes, use of information technology and so on.

  No reservations may be entered against the provisions of the General Annex. However, transitional periods are allowed for current and new Contracting Parties so that they can make the necessary changes to their national legislation to take account of the new provisions and requirements.

- **Specific Annexes**

  There will be 10 Specific Annexes, each covering different Customs procedures and practices. Each Specific Annex contains one or more Chapters. The Contracting Parties may only accede to the Specific Annexes or Chapters covering procedures applied by their administration.

  The Specific Annexes/Chapters contain Standards and Recommended Practices, and reservations may be entered against the Recommended Practices only.

**Guidelines to the revised Kyoto Convention**

Since the beginning of the revision process it has been clear that guidelines are essential for implementing the simplified Customs procedures to assist Customs administrations to apply effectively the principles contained in the Convention. The Guidelines on Postal traffic, which also contain examples of best practices, have already been drafted.

The revised Kyoto Convention is set to enter into force in 2000. This will fulfill the WCO’s objective to provide a blueprint for simple and effective Customs procedures for the 21st century.
ANNEX F.4
Annex concerning Customs formalities in respect to postal traffic

Introduction

The Post has always been one of the most widely used methods of sending not only greetings and information but also gifts and other goods from one person to another.

The Customs are necessarily involved in international postal traffic since, just as in the case of goods imported and exported by other means, they have to ensure that the appropriate duties and taxes are collected, enforce import and export prohibitions and restrictions, and in general ensure compliance with the laws and regulations which they are responsible for enforcing.

Because of the special nature of postal traffic, however, the Customs formalities in respect of items carried by post are somewhat different from those applied to goods carried by other means. While individual postal items are restricted in size, their numbers are enormous and, to avoid creating unacceptable delays, special administrative arrangements are necessary to deal with them. These are made possible because in virtually all countries the postal services are furnished by public administrations or authorities, and the two public bodies involved in postal traffic, the Post and the Customs, cooperate very closely with one another.

In addition to this close cooperation between Customs and postal authorities at the national level, there is close collaboration at the international level between the Universal Postal Union (the international organization whose rules and regulations govern postal traffic) and the Council. These two international organizations have, for example, established a Contact Committee at which Customs and postal experts meet to discuss and find internationally acceptable solutions to problems which cannot be resolved nationally or bilaterally.

Definitions

For the purposes of this Annex:

a the term “postal items” means letter-post items and postal parcels;

b the term “letter-post items” means letters, postcards, printed papers, literature for the blind and small packets described as letter-post items in the Acts of the Universal Postal Union currently in force;

Note. – According to the Acts of the Universal Postal Union certain letter-post items are required to be accompanied by a Customs declaration form C 1 and/or form C 2/CP 3 as appropriate.

c the term “postal parcels” means items called postal parcels within the meaning of the Acts of the Universal Postal Union currently in force;

Note. – According to the Acts of the Universal Postal Union postal parcels are required to be accompanied by a Customs declaration form C 2/CP 3.

d the term “the Universal Postal Union” means the intergovernmental organization founded in 1874 by the Treaty of Berne as the General Postal Union which, in 1878, was renamed the Universal Postal Union (UPU) and which since 1948 has been a specialized agency of the United Nations (with headquarters in Berne);

e the term “import duties and taxes” means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the importation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;

f the term “export duties and taxes” means Customs duties and all other duties, taxes, fees or other charges which are collected on or in connection with the exportation of goods but not including fees and charges which are limited in amount to the approximate cost of services rendered;

g the term “Goods declaration” means a statement made in the form prescribed by the Customs by which the persons interested indicate the Customs procedure to be applied to the goods and furnish the particulars which the Customs require to be declared for the application of that procedure;

h the term “clearance” means the accomplishment of the Customs formalities necessary to allow goods to be exported, to enter for home use or to be placed under another Customs procedure; the term “clearance for home use” means the Customs procedure which provides that imported goods may remain permanently in the Customs territory. This procedure implies the payment of any import duties and taxes chargeable and the accomplishment of all the necessary Customs formalities;

i the term “examination of postal items” means the physical inspection of goods in postal items by the Customs to ascertain their nature, origin, condition, quantity and value; the term “goods in free circulation” means goods which may be disposed of without Customs restriction;

m the term “Customs control” means the measures applied to ensure compliance with the laws and regulations which the Customs are responsible for enforcing;

n the term “release” means the action by the Customs to permit goods undergoing clearance to be placed at the disposal of the persons concerned;

o the term “person” means both natural and legal persons, unless the context otherwise requires.
Principles

1 Standard

The Customs formalities in respect of postal items shall be governed by the provisions of this Annex.

2 Standard

National legislation shall specify the conditions to be fulfilled and the formalities to be accomplished for Customs purposes in respect of postal items.

3 Standard

The clearance of postal items shall be carried out as rapidly as possible and Customs control shall be restricted to the minimum necessary to ensure compliance with the laws and regulations which the Customs are responsible for enforcing.

Relations between the Customs and postal authorities

4 Standard

National legislation shall specify the respective responsibilities and obligations of the Customs and of the postal authorities in connection with the Customs treatment of postal items.

Notes

1 The postal authorities have certain obligations and responsibilities which derive directly from the Acts of the Universal Postal Union. Other responsibilities and obligations of the postal authorities and those of the Customs may be decided upon by mutual agreement between the two authorities.

2 The postal authorities are usually responsible for the conveyance, storage and production to the Customs authorities of postal items and, at the request of the Customs authorities, may open them for the purposes of Customs control. However, in some countries the actual conveyance, storage and production to the Customs authorities of postal parcels is undertaken, by agreement, not by the postal authorities themselves but by railway authorities and other approved enterprises. Such practical arrangements would mean that in these countries certain of these obligations may become the responsibility of the approved enterprise.

3 Whilst not accepting responsibility for the accuracy of Customs declarations (eg form C 2/CP 3), postal authorities in the country of departure in principle check that Customs declarations on postal items are, where appropriate, present, and as far as possible take steps to ensure that they are correctly and fully completed. When a Customs declaration is obviously incomplete, postal authorities generally draw the attention of senders to the relevant Customs regulations and may refuse to accept the postal item in question.

4 When a consignment consists of a number of items, particularly in the case of commercial consignments, the postal authorities usually advise the sender of the need to attach separate documents (such as certificates of origin) to each item.

5 Standard

The Customs authorities, with any necessary agreement of the postal authorities, shall designate the Customs offices or other places at which postal items may be cleared.

Notes

1 Joint Customs/post offices may be set up, or Customs officers may be stationed permanently or for certain hours of the day at post offices; in these latter circumstances the postal authorities may provide the Customs with office accommodation.

2 Customs offices may be set up at exchange post offices, which are post offices responsible for exchanging postal consignments with the appropriate foreign postal authorities.

Exportation of postal items

a Customs status of goods

6 Standard

The exportation of goods in postal items shall be allowed regardless of whether they are in free circulation or are under a Customs procedure such as Customs warehousing or temporary admission, provided that, when they are under a Customs procedure, all the formalities prescribed for that procedure are complied with.

Notes

1 Joint Customs/post offices may be set up, or Customs officers may be stationed permanently or for certain hours of the day at post offices; in these latter circumstances the postal authorities may provide the Customs with office accommodation.

2 Customs offices may be set up at exchange post offices, which are post offices responsible for exchanging postal consignments with the appropriate foreign postal authorities.

b Production to the Customs

7 Standard

The Customs authorities shall designate the postal items which shall be produced to them at exportation for the purposes of Customs control.

Note. – Under the documentary clearance system used in some countries for postal parcels, only the documents and not the items themselves are submitted to the Customs in the first instance; the Customs then indicate to the postal authorities which items must be produced to them for Customs control.
8 Recommended Practice

The Customs should not as a general rule require postal items to be produced to them at exportation for the purposes of Customs control unless they contain goods the exportation of which must be certified, goods which are subject to export prohibitions or restrictions or export duties and taxes, or goods having a value exceeding an amount specified in national legislation, or they are selected for Customs control on a selective or random basis.

Notes

1 There are various cases in which the exportation of goods may have to be certified, such as when goods are being exported temporarily or are being exported on drawback or after temporary admission.

2 Goods being exported by post may be cleared either before or after posting. In countries where the usual procedure is clearance before posting, the Customs may mark consignments with special stamps or labels, may seal them or may authorize exportation on an accompanying document such as the dispatch note (CP 2). In countries where they are normally cleared after posting, clearance may be carried out at an exchange post office or at another post office provided with Customs services, where necessary the goods being transferred to such a post office for control purposes.

3 Goods which are subject to export duties and taxes are usually cleared by the Customs before posting, the export duties and taxes being paid before the goods are passed to the postal authorities for exportation. In some countries, however, the postal authorities may collect the export duties and taxes, the accounts being settled and payment made as at importation.

9 Recommended practice

A Goods declaration should not be required in respect of the exportation of postal items unless the item contains goods the exportation of which must be certified, goods which are subject to export prohibitions or restrictions or subject to export duties and taxes, or goods having a value exceeding an amount specified in national legislation.

d Examination of postal items

10 Standard

The Customs authorities shall not as a matter of course examine all postal items at exportation but shall confine themselves to the carrying out of examinations on a selective or random basis.

11 Recommended practice

Where the Customs authorities exercise their right to examine postal items at exportation, they should limit the extent of the examination to that deemed necessary to ensure compliance with the laws and regulations which the Customs are responsible for enforcing.

Postal items in transit

12 Standard

Postal items shall not be subject to Customs formalities whilst they are being conveyed in international traffic.

Importation of postal items

a Goods which may be admitted

13 Standard

The importation of goods in postal items shall be allowed irrespective of whether they are intended to be cleared for home use or for another Customs procedure.

b Production to the Customs authorities

14 Standard

The Customs authorities shall designate the imported postal items which they require to be produced for the purposes of Customs control.

Note. – Under the documentary clearance system used in some countries for postal parcels, only the documents and not the items themselves are submitted to the Customs in the first instance; the Customs then indicate to the postal authorities which items must be produced to them for Customs control.
15 Recommended Practice

The Customs authorities should not, as a general rule, require the following categories of imported letter-post items to be produced to them:

i postcards, and letters containing personal messages only;

ii literature for the blind;

iii printed papers not subject to import duties and taxes.

16 Standard

When importing postal items are produced to the Custom, the latter shall require only such documents as are necessary for clearance.

Notes

1 The documents involved may vary from case to case according to the nature of the item and its contents, value, etc. They will normally include Customs declaration form C 1 or C 2/CP 3, as appropriate, dispatch note CP 2 in the case of postal parcels and any necessary certificates of origin, invoices and so forth.

2 Various methods may be used for transmitting Customs declaration form C 2/CP 3. The form may be attached to the dispatch note, glued to the item or tied to it or may be enclosed in the item if the country of destination so requires. The form may also be dispatched separately from the item under certain agreed arrangements.

17 Standard

Where a Customs declaration form C 2/CP 3 is provided in respect of imported postal items, the Customs authorities shall require not more than one copy.

18 Recommended practice

When all the information required by the Customs authorities is available from the relevant Customs declaration form C 1 or C 2/CP 3 and supporting documents, postal items should be cleared against those documents and no separate Goods declaration should be required except in the case of commercial consignments having a value exceeding an amount specified in national legislation and in the case of goods intended to be cleared under a Customs procedure other than home use.

19 Standard

When goods contained in postal items are to be cleared under a Customs procedure other than home use, a Goods declaration shall be lodged on the form and in the number of copies prescribed for the Customs procedure in question and the other formalities required for that procedure shall be complied with. Note. – The goods declaration may be a national document or it may be an international document such as an ATA carnet.

20 Standard

When a Goods declaration is required in respect of postal items to be cleared for home use, the form for the Goods declaration to be used shall conform to the official model laid down by the competent authorities and the other formalities required for that procedure shall be complied with.

Notes

1 The goods declaration form for home use may be the same as that prescribed for importations by other means or it may be a form specially designed for importations by post.

2 The Goods declaration may be completed by the postal authorities, by the addressee or by an authorized agent.

d Examination of postal items

21 Standard

The Customs authorities shall not as a matter of course examine all imported postal items but shall confine themselves to the carrying out of examinations on a selective or random basis.

22 Recommended Practice

Where the Customs authorities exercise their right to examine imported postal items they should limit the extent of their examination to that deemed necessary to ensure compliance with the laws and regulations which the Customs are responsible for enforcing.
Assessment and collection of import duties and taxes

23 Recommended practice

A system of flat-rate assessment should be applied to goods imported for home use in postal items, provided that the importation is of a non-commercial nature and that the aggregate value of the goods does not exceed a figure which should not be less than 100 USD. The flat-rate system:

– should lay down rates that cover all types of import duties and taxes;
– should not deprive the goods of the benefit of any duty-free admission facilities to which they are otherwise entitled;
– should provide that goods may, if the addressee is present at clearance and so requests, be charged at their own appropriate rates of import duties and taxes, in which case, however, the Customs authorities may require that all the dutiable and taxable goods shall be so charged; and
– should not rule out the possibility for Customs authorities to determine special rates of high-duty goods or even to exclude some goods from the benefit of the flat-rate system.

Note. – An importation is usually considered to be of a non-commercial nature when it is occasional and consists only of goods for personal use or consumption by the addressee or his family and where there is no suggestion, by their nature or quantity, that they are imported for commercial purposes.

24 Recommended practice

Admission free of import duties and taxes should be granted in respect of consignments containing only personal gifts (excluding alcohol, alcoholic beverages or tobacco goods) the aggregate value of which, determined on the basis of the retail prices in the country of dispatch, does not exceed 25 USD. Where several consignments are dispatched at the same time by the sender to the same addressee, the aggregate value should be taken to be the total value of all those consignments. The formalities for obtaining admission free of import duties and taxes should be as simple as possible. It should be possible to admit such gifts free of economic import prohibitions and restrictions.

Notes

1 A gift is usually considered to be personal if it:
   a is sent to a private person by or on behalf of another private person resident abroad;
   b is occasional; and
   c consists only of goods for personal use by the addressee or his family, and the nature and quantity of the goods imported are such that the consignment is obviously not of commercial nature.

2 To facilitate the speedy clearance of gift consignments at importation, the sender generally indicates on the Customs declaration form C 1 or C 2/CP 3 that the consignment is a gift, and states its contents and value.

25 Recommended practice

When imported postal items are released by the Customs authorities to the postal authorities or an authorized enterprise for delivery to the addressee prior to the payment of any import duties and taxes chargeable, the Customs authorities should make the simplest possible arrangements for the collection of such duties and taxes.

Notes

1 The postal authorities normally collect the import duties and taxes from the addressee at the time of delivery and make periodic payment to the Customs, for example at the end of each quarter. However, the postal authorities may pay the import duties and taxes to the Customs on behalf of the addressee when an item is released to them for delivery.

2 Under certain optional provisions in the Acts of the Universal Postal Union the sender of a postal item may, in some cases, undertake to pay all the charges including import duties and taxes, to which the item is subject on delivery.

Repayment or remission of import duties and taxes

26 Standard

Where postal items are not delivered to or are refused by the addressee, repayment or remission of import duties and taxes shall be granted upon request in respect of goods contained therein provided that the goods are:

a re-exported; or
b destroyed or abandoned without expense to the Revenue, as the Customs authorities may decide.

Information concerning Customs formalities in respect of postal traffic

27 Standard

The Customs authorities shall ensure that all relevant information regarding the Customs formalities in their country in respect of postal traffic is readily available (1) to any person interested.

Note. – Such information may be made available through the normal media used by the Customs and also by means of the information services of the postal authorities.

Note: The names of the forms listed in Annex F.4 have changed.

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<thead>
<tr>
<th>Old name</th>
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<tr>
<td>C 1</td>
<td>CN 22</td>
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<tr>
<td>C 2/CP 3</td>
<td>CN 23</td>
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<tr>
<td>CP 2</td>
<td>CP 72</td>
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1.4 Guidelines which may be applied to simplify and harmonize Customs formalities in respect of consignments for which immediate clearance is requested

(Guidelines on the clearance of express consignments)

1 Scope of Guidelines

Subject to the relevant national legislation, these Guidelines and any specific arrangements for expedited clearance/release made thereunder apply equally to all consignments for which expedited release or clearance is requested, regardless of weight, value, size, type of operator or carrier (eg courier companies, airlines, freight forwarders, postal services) or of mode of transport. In these Guidelines, all services conveying such consignments are referred to as "operators".

2 Categorization of consignments for expedited clearance/release

i Consignments may be divided into four categories for the purpose of expediting customs clearance/release.

ii The description and attributes of each category and the related clearance/release procedures and information requirements are as given below. The categorization of consignments and the clearance/release procedures will apply both at time of exportation and importation.

iii However, at point of exportation Customs administrations may reduce the information requirements and use the most simplified procedures as goods are not normally subjected to duties and taxes at time of exportation and very few prohibitions and restrictions apply.

3 Category 1 – Documents

i This category includes any message, information or data recorded on any media (paper, cards, photographs and magnetic or electromagnetic media) and of no commercial value which, under national legislation, is subjected neither to duties or taxes nor to prohibitions or restrictions.

ii The shipper’s/consignor’s declaration of value may be accepted for clearance/release purposes as indicated in Guideline 9.

iii In determining the value of these consignments, transport costs shall be excluded as indicated in Guideline 10 (i).

iv Customs if it deems necessary, shall conduct selective documentary and/or physical examination of consignments prior to release.

v Normally, clearance/release procedures should be on the basis of a bulk declaration. The following procedures may be considered:

a Immediate clearance/release on oral declarations made to Customs;

b Immediate clearance/release on presentation to Customs of bags specially designed to transport such documents;

c Immediate clearance/release if the consignments have the required information for clearance/release affixed to them (eg the postal green label or similar label or a barcode containing the required information);

d Immediate clearance/release on presentation to Customs of a manifest and/or a waybill, house waybill or an inventory of such items prepared by the carrier, operator, agent or freight forwarder. Such documents or messages should contain the necessary information for granting customs clearance/release;

e Clearance/release following the presentation of a simplified Goods declaration.

vi Depending on the method of clearance/release outlined above, the following data elements may be required:

a Exporter/Consignor: name and address;

b Importer/Consignee: name and address;

c Description of the goods;

d Number of parcels;

e Value;

f Weight;

g Consignment identification number;

h Country whence consigned;

i Date of arrival;

j Place of arrival;
Customer Guide

Update 5 of 1.4.2004

Name of carrier;
Movement number (eg flight number, etc);
Place of loading;
Customs agent's name and address;
Customs procedure (eg temporary importation);
Marks and numbers of packages.

Notes:
1. In certain countries the only information required for the clearance/release of documents is the total weight of such documents arriving in the same consignment.
2. In certain cases, the Customs authorities may require the subsequent furnishing of more detailed information.
3. All individual consignments/packages in a bulk consignment should have affixed to them the data elements required for the clearance/release of the individual consignments/packages, which should be available to the Customs on request in advance, at the time of sorting or examination, when deemed necessary.

In all the above clearance/release procedures there would normally be no requirement for further post-release documentation or procedures.

4 Category 2 – Low value non-dutiable consignments

i. This category comprises consignments where duties and taxes are remitted or waived as the amount of duties and taxes applicable would be negligible, eg, unsolicited gifts below a defined value, trade samples, etc. This category also covers low value goods which are not dutiable in their own right. Any items which are prohibited or restricted are excluded.

ii. Customs has to specify the minimum value of a consignment or the minimum duty payable below which no duties and taxes will be levied. One or both criteria may be used.

Notes:
1. For example, the value of a consignment should be less than 10 SDR or the duty less than 3 SDR or the consignment should be both less than 10 SDR in value and the duty less than 3 SDR.
2. Customs administrations may carry out regular reviews of the minimum value or the minimum duty payable below which no duties and taxes will be levied.

iii. The shipper’s/consignor’s declaration of value may be accepted for clearance/release purposes as defined in Guideline 9.

iv. In determining the value of these consignments, transport costs shall be excluded as indicated in Guideline 10 (i).

v. Customs if it deems necessary, shall conduct selective documentary and/or physical examinations prior to the release of such consignments.

vi. If Customs, however, requires information for statistical purposes a manifest, waybill or other document may be presented to Customs after clearance/release has been granted in instances where clearance/release is given without the presentation of a document.

vii. Normally, clearance/release procedures may be on the basis of a bulk declaration. The following procedures may be considered:

a. Immediate clearance/release on oral declarations made to Customs;
b. Immediate clearance/release on checking the information affixed to a consignment as in the case of postal parcels or documents;
c. Immediate clearance/release on presentation to Customs of a manifest and/or a waybill, house waybill or an inventory of items prepared by the operator or his agent. Such documents should contain the necessary information for granting Customs clearance/release;
d. Clearance/Release following the presentation of a simplified goods declaration.

viii. Depending on the method of clearance/release outlined above, the following data elements may be required:

a. Exporter/Consignor: name and address;
b. Importer/Consignee: name and address;
c. Description of the goods;
d. Tariff heading number;
e. Number of parcels;
f. Value;
g. Weight;
h. Consignment identification number;
i. Country whence consigned;
j. Country of origin;
k. Date of arrival;
1 Place of arrival;
m Name of carrier;
n Movement number (eg flight number, etc);
o Place of loading;
p Customs agent's name and address;
q Customs procedure (eg temporary importation);
r Marks and numbers of packages.

Notes:
1 In certain cases, the Customs authorities may require the subsequent furnishing of more detailed information.
2 All individual consignments/packages in a bulk consignment should have affixed to them the data elements required for the clearance/release of the individual consignments/packages which should be available to the Customs on request in advance, at the time of sorting or examination, when deemed necessary.

In all the above clearance/release procedures there would normally be no requirement for further post-release documentation or procedures.

5 Category 3 – Low value dutiable consignments

i This category comprises consignments which are above the value and/or duty/tax limits of category 2 consignments or do not qualify for duty and tax remission or waiver. Any items which are prohibited or restricted are excluded.
Note:
These consignments must, however, be of a value that is not considered high value, eg, consignments valued over 50 SDR but below 1000 SDR.

ii Customs shall specify the value and/or the tax limits for consignments in this category.
Note:
Customs administrations may carry out regular reviews of the value and/or duty/tax limits used for determining whether consignments fall into this category.

iii In determining the value of these consignments, transport costs may be excluded, as indicated in Guideline 10 (ii).

iv The following clearance/release procedures may be considered:

Immediate outright clearance/release

v Consignments may be granted immediate outright clearance/release subject to any Customs selective documentary and/or physical examination of the goods and provided that:
a Information required by Customs is given in advance at the arrival of the goods for the purposes of processing information, calculating the amount of duties and taxes payable and for selecting consignments for documentary and/or physical examination, if deemed necessary;
b An abbreviated Goods declaration containing the information required by Customs is presented prior to the arrival of the goods;
c The information required by Customs is as indicated in Guideline 5 (vii) below;
d All duties and taxes are paid or deferred payment terms are accepted;

Immediate conditional clearance/release

vi Immediate conditional clearance/release may be given provided that:
a A manifest and/or a waybill or an inventory prepared by the operator or agent containing the information required by Customs as indicated in Guideline 5 (vii) is presented to the Customs;
b Adequate financial guarantees are given to the Customs for securing payment of duties and taxes which are deferred at time of clearance/release;
c Customs, if it deems necessary, subjects such consignments to any documentary and/or physical examination prior to clearance/release;
d An abbreviated or full periodic Goods declaration containing details of all items cleared/released is presented to the Customs during a specified period;
e All duties and taxes are paid on finalizing the clearance/release of the consignments concerned;

vii Depending on the method of clearance/release outlined above, the following data elements may be required:
a Exporter/Consignor: name and address;
b Importer/Consignee: name and address;
c Description of the goods;
d Tariff heading number;
e Number of parcels;
f Quantity of each item in the consignment;
g Value;
h Weight;
i Consignment identification number;
j Country whence consigned;
k Country of origin;
l Date of arrival;
m Place of arrival;
n Name of carrier;
o Movement number (eg flight number, etc);
p Place of loading;
q Customs agent’s name and address;
r Customs procedure (eg temporary importation);
s Marks and numbers of packages;
t Identification number of invoice;
u Identification number of other accompanying documents and certificates;
v Importer’s number;
w Transaction number;
x Taxation number;
y Deferred payment request.

6 Category 4 – High value consignments

i This category comprises consignments not falling under the other three categories described above and all consignments which are subjected to prohibitions and restrictions.
ii Duties and taxes are payable on these consignments at normal tariff rates and normal clearance/release procedures apply.
iii However, such consignments may be granted immediate clearance/release on condition that:
a A simple document such as an abbreviated goods declaration or invoice is presented to Customs with the minimum information required by Customs to grant clearance/release;
b Adequate financial guarantees are provided to Customs for securing the payment of duties and taxes which are deferred at time of clearance/release;
c Any permits, certificates, etc, required for clearance/release are presented at time of clearance/release;
d Release is granted subject to any documentary and/or physical examination deemed necessary by Customs.
Note: If the information required by Customs for granting immediate conditional clearance/release is received by Customs in advance of the arrival of the goods it will further expedite the clearance/release process.
e A consolidated or periodic Goods declaration, containing the details of all consignments cleared/released within a period specified by Customs is submitted and all duties and taxes are paid, on finalization of the goods declaration.

7 Sorting and transhipment operations

i Subject to the provisions of national legislation, Customs authorities may allow sorting and transhipment operations to take place with the minimum of controls in a place designated by Customs, provided that adequate security has been furnished.

ii Additional security need not be provided when the sorting and transhipment operations are carried out at such designated places if security has already been provided.

iii The documents accompanying the consignments should be sufficient for such sorting and transhipment operations.
8 Information and documentation requirements to facilitate and expedite clearance/release of consignments

Operators may pre-advice Customs of the shipment or arrival of consignments. This pre-advice could be in the form of a manifest or summary report in either electronic or hard-copy form and should contain the information required by Customs for the clearance/release of the different categories of consignments. The provision of such information in advance may enable Customs to:

a  Ascertain the category of consignments, prior to arrival, so that the appropriate clearance/release procedures can be applied;

b  Identify high-risk consignments requiring more scrutiny;

c  Process information in respect of these consignments and pre-select consignments for more detailed documentary or physical examination;

d  Release immediately documents and low value non-dutiable consignments on which there are no restrictions and prohibitions. Normally, there should be no further Customs intervention nor any subsequent submission of consolidated or periodic Goods declarations.

Notes:
1  Where the clearance/release procedures are not automated, operators may be authorized to lodge with the Customs the appropriate documentation required for clearance/release of the different categories of consignments prior to the shipment or arrival of consignments.

2  The documentation required for clearance/release may be, according to the circumstances, the manifest and/or the waybill, any other official document or an abbreviated Goods declaration depending on the category of the consignment and the clearance/release procedures applicable.

3  Advance lodgement of information and documentation should not affect the point in time to be taken into consideration in determining the rate of duties and taxes, where applicable, as this will always be the point in time which is specified in national legislation.

9 Shipper’s/consignor’s declaration of contents and value

i  The shipper’s/consignor’s declaration of contents and value may be accepted by Customs for purposes of ascertaining the correct category of consignments where relevant, for the calculation of duties and taxes or for waiving such duties and taxes.

ii  The acceptance of such a declaration may be limited to documents (category 1) and low value non-dutiable consignments (category 2) as no duties and taxes will be chargeable on these consignments and as restricted or prohibited goods will be excluded.

iii  The operator, agent or importer in the country of importation may be required to corroborate the shipper’s declaration of the contents and value.

Note:
The shipper’s/consignor’s declaration may be affixed to the package as a label or be contained in a waybill, house waybill or invoice which should be signed by him, and if required be attached to the relevant consignment. The shipper’s/consignor’s declaration may also be electronically transmitted.

10 Transport costs

i  For computing the value of consignments in category 1 (Documents) or in category 2 (Low value non-dutiable consignments), transport costs may be excluded.

ii  The exclusion of transport costs in computing the value of consignments in category 3 (Low value dutiable consignments) may also be considered.

11 Examination of consignments

i  Customs has the right to examine all consignments to ensure compliance with the laws and regulations that Customs authorities are responsible for enforcing.

ii  However, Customs authorities should not as a matter of course examine all consignments but may carry out examinations on a selective or random basis. In determining whether to examine consignments, Customs should have regard to the category of the consignment.
12 Cooperation agreements or arrangements between Customs and operators

Customs authorities and operators may, if they so desire, conclude formal or informal agreements at the national level or local level in order, inter alia:

a To define in general the responsibilities of operators vis-à-vis Customs;
b To provide for the binding nature of any Customs declaration in whatever form for obtaining the clearance/release of consignments;
c To provide for cooperation between operators and Customs in maintaining security in those areas or places designated for the clearance/release of consignments;
d To provide for cooperation in the interdiction of narcotic smuggling and commercial fraud;
e To institute facilitated and expeditious Customs clearance/release procedures for consignments, provided that operators conform to certain Customs requirements such as payment for additional or extra services, the provision of financial guarantees, and the provision of advance information or documentation. Documentation or its electronic equivalent which is sufficient to establish, for example, such details as the value, content, consignor and consignee could be accepted by Customs;
f To ensure that Customs is provided with premises and other facilities for their operations, if so required, in places designated for the clearance/release of consignments;
g To provide for timely notice to be given by either party to the agreement if amendments to or abrogation of the agreement is contemplated.

Note:
1 Since the volume of consignments in some countries may be very large and since operators exercise control over these consignments from point of collection to point of delivery, such agreements or arrangements should make provision for operators to institute their own measures, thus assisting Customs in interdiction of smuggling and fraud, and in maintaining adequate security at places designated for the clearance/release of consignments. The supply of timely information for expeditious customs clearance/release and other relevant matters could also be formalized under such agreements.
2 National legislation may, if appropriate, provide for such agreements, in such a way that they are legally binding on all parties.

13 Places of clearance/release of consignments

i Customs authorities shall designate the Customs offices or other places at which consignments may be cleared/released.
ii Customs authorities may, when considered necessary and depending on the volume of consignment traffic, direct such traffic to designated areas so that its clearance/release can be treated as separate from that of other baggage or general cargo.
iii The following places may be designated for the customs clearance/release of export, transit and import consignments, depending on the volume of consignment traffic:
   a At Customs offices where the volume of consignments is small, goods may be cleared/released as accompanied baggage in the passenger hall when brought as on-board courier consignments, and at the freight sheds in the case of consignments carried as freight;
   b At Customs offices with low to medium levels of traffic, special areas may be set aside, eg in the passenger halls or freight sheds for clearance/release and for authorized operations connected therewith;
   c At Customs offices where there is a sufficiently large volume of traffic, joint Customs/operator facilities (eg HUBS) may be provided;
iv In the above cases and particularly where there are joint customs/operator facilities, operators may be required to provide Customs, free of charge, with certain prescribed facilities, eg premises, equipment, supplies and adequate Customs security. The means of implementing these provisions are governed by the agreements or arrangements concluded between the two parties, as indicated in Guideline 12.

14 Granting clearance/release outside the business hours of Customs

i At the request of the operators and where the level of business so justifies, Customs may, insofar as its resources permit, allow the clearance/release of consignments to take place outside Customs offices business hours for commercial traffic. Any expenses which this entails may be charged to the operators.
ii Customs officers may be stationed permanently at those places specially designated for clearance/release, or attend as and when required. Any expenses which this entails may be charged to the operators.
15 Release of consignments

When Customs authorities cannot release a consignment, they should notify the operator as soon as possible.

16 Repayment or remission of import duties and taxes

Where consignments are not delivered to, or are refused by, the addressee, repayment or remission of import duties and taxes may be granted in accordance with national legislation.

17 Information concerning Customs formalities in respect of consignments

The Customs authorities shall ensure that all relevant information regarding the Customs formalities in their country in respect of consignments is readily available to any person interested.
1.5 General prohibitions
The Universal Postal Convention, the Letter Post Regulations and the Parcel Post Regulations

A. Letter Post Regulations

Section E

Special provisions and Customs matters

Article 25
Items not admitted. Prohibitions

1 Items not fulfilling the conditions laid down in the Convention and the Regulations shall not be admitted.

2 Subject to the exceptions set out in the Regulations, the insertion of the articles referred to below shall be prohibited in all categories of items:
   2.1 narcotics and psychotropic substances;
   2.2 explosive, flammable or other dangerous substances as well as radio-active materials;
   2.2.1 the following shall not come within this prohibition:
       2.2.1.1 the biological substances sent in letter-post items mentioned in article 44;
       2.2.1.2 the radioactive materials sent in letter-post items and postal parcels mentioned in article 26;
   2.3 obscene or immoral articles;
   2.4 live animals, apart from the exceptions provided for in 3;
   2.5 articles of which the importation or uttering is prohibited in the country of destination;
   2.6 articles which, by their nature or their packing, may expose officials to danger, or soil or damage other items or postal equipment;
   2.7 documents having the character of current and personal correspondence exchanged between persons other than the sender and the addressee or persons living with them.

3 However, the following shall be admitted:
   3.1 in letter-post items other than insured items:
       3.1.1 bees, leeches and silk-worms;
       3.1.2 parasites and destroyers of noxious insects intended for the control of those insects and exchanged between officially recognized institutions;
   3.2 in parcels, live animals whose conveyance by post is authorized by the postal regulations of the countries concerned.

4 The insertion of the articles mentioned below shall be prohibited in postal parcels:
   4.1 documents having the character of current and personal correspondence exchanged between the sender and the addressee or persons living with them;
   4.2 correspondence of any kind exchanged between persons other than the sender and the addressee or persons living with them.
It shall be prohibited to insert coins, banknotes, currency notes or securities of any kind payable to bearer, travellers’ cheques, platinum, gold or silver, whether manufactured or not, precious stones, jewels or other valuable articles:

5.1 in uninsured letter-post items; however, if the internal legislation of the countries of origin and destination permits this, such articles may be sent in a closed envelope as registered items;

5.2 in uninsured parcels exchanged between two countries which admit insured parcels; in addition, any administration may prohibit the enclosure of gold bullion in insured or uninsured items originating from or addressed to its territory or sent in transit à découvert across its territory; it may limit the actual value of these items.

6 Printed papers and literature for the blind:
6.1 shall not bear any inscription or contain any document having the character of current and personal correspondence;
6.2 shall not contain any postage stamp or form of prepayment, whether cancelled or not, or any paper representing a monetary value.

7 The treatment of items wrongly admitted is set out in the Regulations. However, items containing articles mentioned in 2.1, 2.2 and 2.3 shall in no circumstances be forwarded to their destination, delivered to the addressees or returned to origin.

Commentary

25.2.1 The list of narcotics and psychotropic substances placed under international control (abbreviated list) is given in part III of the List of Prohibited Articles.

In an inquiry conducted by the IB among adms on smuggling narcotics and psychotropic substances by post, a number of difficulties emerged, particularly as regards the attitude to be adopted by the intermediate country having regard to the freedom of transit when closed mails are suspected of containing such articles. Congress adopted in this connection formal opinion C 54/Washington 1989, the operative part of which is given below:

"Congress invites postal administrations:

i – to make all appropriate arrangements with the relevant authorities of their countries to ensure that bags of mail in transit suspected of enclosing items containing narcotics or psychotropic substances are not opened, but to advise:

a by the quickest means, at the request of their customs authorities the administration of destination so that the suspected bags can easily be identified on arrival;
b by verification note, the administration of origin of the mail;

ii to approach the legislative authorities, in consultation with the customs services, to ensure that laws and regulations do not prevent the use of the technique known as ‘controlled delivery’; the Customs of the transit country, if necessary with the agreement of the competent authorities, must take appropriate measures to inform the customs authorities of the country of destination and, possibly, of the country of origin of the suspect mails."

25.2.2 In addition to explosive or flammable substances, compressed gases, corrosive liquids, oxidizing and toxic substances and any other substances which could endanger human life or cause damage are to be considered dangerous.

The “List of definitions of dangerous goods prohibited from conveyance by post”, drawn up by the International Civil Aviation Organization (ICAO) is given in part IV of the List of Prohibited Articles (pink sheets).

With regard to the safety of staff involved in handling items presumed to be dangerous (mail bombs), Congress issued recommendation C 76/Rio de Janeiro 1979, recommending to adms that they:

"a As preventive measures:

i establish permanent liaison with the competent authorities of their countries (police, customs, national security committees, etc) in order:

– to be informed of any threats or of signs indicating the dispatch of dangerous items;
– to settle questions concerning the examination of items and the destruction of dangerous articles;
issue directives for their services based in particular on the information contained in the CCPS study on the measures to be taken to detect mail bombs and to protect staff against the risk of explosion when such items are discovered in the mail;

ii ensure that the examination of items presumed to be dangerous is carried out by the most appropriate methods;

iii have their national legislation adapted or supplemented, if necessary, with a view to authorizing operations enabling mail bombs to be detected;

iv in conjunction with the competent authorities, alert the public with as much information as possible, subject to any security restrictions, so that they can take all necessary precautions for their personal safety;

v in conjunction with the competent authorities, alert the public with as much information as possible, subject to any security restrictions, so that they can take all necessary precautions for their personal safety;

b As soon as dangerous items are reported or their presence presumed:

i give the staff concerned full particulars concerning the external appearance of these items and the need to handle them with particular caution;

ii inform immediately and as fully as possible, by telecommunication, the IB of the UPU and the foreign postal administrations directly threatened."

It also instructed the IB to inform immediately the adms of all member countries of the Union and to send them any information which may be of interest to them.

Congress also passed resolution C 39/Seoul 1994 urging postal adms, with the assistance of the IB, to:

a strengthen measures aimed at preventing and detecting the insertion of prohibited and dangerous articles in postal items;

b develop to this end educational measures suited to the local situation, for the benefit of postal customers and staff;

c ensure wide dissemination of these measures and appropriate training for the staff, using the most effective modern technical methods.

25.2.3 It is at the discretion of each adm to decide what is meant by the term "obscene".

25.2.5 Non-admission for conveyance or transit of correspondence items should be notified to the adms so that the public may be informed of the prohibition in good time.

Information about current prohibitions in Union member countries is communicated to the IB which updates the List of Prohibited Articles on that basis. Each adm must ensure that, wherever possible, the information about current prohibition in its country and sent to the IB is set out in clear, precise and detailed terms and that it is kept up-to-date.

25.5 By "currency notes" are meant notes issued by governmental, regional or municipal authorities as legal tender, as opposed to those issued by banking houses under the control and with the authorization of the Government.

Cheques, securities payable to bearer and generally speaking any negotiable instruments which can easily be cashed at a bank shall be considered as "securities payable to bearer". Papers “representing a monetary value”, such as lottery tickets, postage stamps and transport vouchers, may be enclosed in unregistered priority items and in unregistered sealed letters, while still prohibited in reduced-rate items. Information about the admission in registered items under sealed cover are given in the Letter Post Compendium.
B. Parcel Post Regulations

Section E

Special provisions and Customs matters

Article 25
Items not admitted. Prohibitions

1. Items not fulfilling the conditions laid down in the Convention and the Regulations shall not be admitted.

2. Subject to the exceptions set out in the Regulations, the insertion of the articles referred to below shall be prohibited in all categories of items:
   2.1 narcotics and psychotropic substances;
   2.2 explosive, flammable or other dangerous substances as well as radio-active materials;
   2.2.1 the following shall not come within this prohibition:
       2.2.1.1 the biological substances sent in letter-post items mentioned in article 44;
       2.2.1.2 the radioactive materials sent in letter-post items and postal parcels mentioned in article 26;
   2.3 obscene or immoral articles;
   2.4 live animals, apart from the exceptions provided for in 3;
   2.5 articles of which the importation or uttering is prohibited in the country of destination;
   2.6 articles which, by their nature or their packing, may expose officials to danger, or soil or damage other items or postal equipment;
   2.7 documents having the character of current and personal correspondence exchanged between persons other than the sender and the addressee or persons living with them.

3. However, the following shall be admitted:
   3.1 in letter-post items other than insured items:
       3.1.1 bees, leeches and silk-worms;
       3.1.2 parasites and destroyers of noxious insects intended for the control of those insects and exchanged between officially recognized institutions;
   3.2 in parcels, live animals whose conveyance by post is authorized by the postal regulations of the countries concerned.

4. The insertion of the articles mentioned below shall be prohibited in postal parcels:
   4.1 documents having the character of current and personal correspondence exchanged between the sender and the addressee or persons living with them;
   4.2 correspondence of any kind exchanged between persons other than the sender and the addressee or persons living with them.

5. It shall be prohibited to insert coins, banknotes, currency notes or securities of any kind payable to bearer, travellers’ cheques, platinum, gold or silver, whether manufactured or not, precious stones, jewels or other valuable articles:
   5.1 in uninsured letter-post items; however, if the internal legislation of the countries of origin and destination permits this, such articles may be sent in a closed envelope as registered items;
   5.2 in uninsured parcels exchanged between two countries which admit insured parcels; in addition, any administration may prohibit the enclosure of gold bullion in insured or uninsured items originating from or addressed to its territory or sent in transit à découvert across its territory; it may limit the actual value of these items.

6. Printed papers and literature for the blind:
   6.1 shall not bear any inscription or contain any document having the character of current and personal correspondence;
6.2 shall not contain any postage stamp or form of prepayment, whether cancelled or not, or any paper representing a monetary value.

7 The treatment of items wrongly admitted is set out in the Regulations. However, items containing articles mentioned in 2.1, 2.2 and 2.3 shall in no circumstances be forwarded to their destination, delivered to the addressees or returned to origin.

Commentary
25 Countries have a right to inspect parcels in transit; the internal regulations are applicable in such a case. Adms must notify one another, through the intermediary of the IB, of any prohibitions or restrictions applying to the entry and transit of parcels in their service.

25.2.1 The list of narcotics and psychotropic substances under international control (abbreviated list) is given in part III of the List of Prohibited Articles.

In an inquiry conducted by the IB among adms on smuggling narcotics and psychotropic substances by post, a number of difficulties came to light, particularly as regards the attitude to be adopted by the intermediate country with regard to freedom of transit when closed mails are suspected of containing such substances. In this connection, Congress adopted formal opinion C 54/Washington 1989, the purview of which is given below:

"Congress invites postal administrations:

i – to cooperate in combating the traffic in narcotics and psychotropic substances whenever they are legally required to do so by their national authorities responsible for this matter;

– to ensure respect for the fundamental principles of the international Post, in particular, the freedom of transit (article 1 of the Constitution and of the Convention);

ii to make all appropriate arrangements with the relevant authorities of their countries to ensure that bags of mail in transit suspected of enclosing items containing narcotics are not opened, but to advise:

a by the quickest means, at the request of their customs authorities, the administration of destination so that the suspected bags can easily be identified on arrival;

b by verification note, the administration of origin of the mail;

iii to approach the legislative authorities, in consultation with the customs services, to ensure that laws and regulations do not prevent the use of the technique known as "controlled delivery"; the Customs of the transit country, if necessary with the agreement of the competent authorities, must take appropriate measures to inform the customs authorities of the country of destination and possibly of the country of origin of the suspect mails."

25.2.2 Not only explosive or flammable substances, but also compressed gases, corrosive liquids, oxidizing and toxic substances and any other substances which could endanger human life or cause damage are to be considered dangerous.

The "List of definitions of dangerous goods prohibited from conveyance by post", drawn up by the International Civil Aviation Organization (ICAO) is given in part IV of the List of Prohibited Articles (pink sheets).

Concerning the safety of staff involved in handling items presumed to be dangerous (mail bombs), Congress issued recommendation C 76/Rio de Janeiro 1979, recommending to adms that they:

"a as preventive measures:

i establish permanent liaison with the competent authorities of their countries (police, Customs, national security committees, etc) in order:

– to be informed of any threats or of signs indicating the dispatch of dangerous items;

– to settle questions concerning the examination of items and the destruction of dangerous articles;

ii issue directives for their services based in particular on the information contained in the CCPS study on the measures to be taken to detect mail bombs and to protect staff against the risk of explosion when such items are discovered in the mail;

iii ensure that the examination of items presumed to be dangerous is carried out by the most appropriate methods;

iv have their national legislation adapted or supplemented, if necessary, with a view to authorizing operations enabling mail bombs to be detected;

v in conjunction with the competent authorities, alert the public with as much information as possible, subject to any security restrictions, so that they can take all necessary precautions for their personal safety;

b as soon as dangerous items are reported or their presence presumed:

i give the staff concerned full particulars regarding the external appearance of these items and the need to handle them with particular caution;

ii immediately inform the IB of the UPU and the foreign postal adms directly threatened as fully as possible by telecommunication."

It also instructed the IB to inform immediately the adms of all member countries of the Union and to send them any information that could be of interest to them.
25.2.3 It is at the discretion of each adm to decide what is meant by the term "obscene".

25.2.5 Information about current prohibitions in Union member countries is communicated to the IB which updates the List of Prohibited Articles on that basis. Each adm must ensure that, wherever possible, the information about current prohibitions in its country and sent to the IB is set out in clear, precise and detailed terms and that it is kept up to date.

25.5 Cheques, securities payable to bearer and generally speaking any negotiable instruments that can easily be cashed at a bank are considered “securities payable to bearer”.

Article RE 300bis
Dangerous substances prohibited from insertion in postal parcels

The articles covered by the “Recommandations on Transport of Dangerous Goods” drawn up by the United Nations, with the exception of certain dangerous goods and radioactive materials provided for in these Regulations, and by the Technical Instructions of the International Civil Aviation Organization (ICAO) and International Air Transport Association (IATA) Dangerous Goods Regulations shall be considered as dangerous substances in accordance with the provisions of article 25.2.2 of the Convention and prohibited from insertion in postal parcels.

Article RE 301
Exceptions to prohibitions

1 The prohibition relating to narcotics and psychotropic substances shall not apply to consignments sent for a medical or scientific purpose to countries which admit them on this condition.

2 If the internal regulations of the administrations concerned so permit, parcels may also contain any document exchanged between the sender and the addressee of the parcel or persons residing with them.

3 Conditions of acceptance and marking of items containing radioactive material

3.1 Items containing radioactive materials, whose contents and make-up comply with the regulations of the International Atomic Energy Agency providing special exemptions for certain categories of items, shall be admitted for conveyance by post subject to prior consent from the competent authorities of the country of origin.

3.2 The outside packaging of items containing radioactive materials shall be plainly and durably marked by the sender with the words “Matières radioactives. Quantités admises au transport par la poste” (Radioactive materials. Quantities permitted for movement by post); and the applicable UN number. It shall also bear, in addition to the name and address of the sender, a request in bold letters for the return of the items in the event of non-delivery.

3.3 The sender shall give his name and address and the contents of the item on the inner wrapping.

3.4 The words “Matières radioactives. Quantités admises au transport par la poste” (Radioactive materials. Quantities permitted for movement by post) shall be officially crossed out, should the empty package be returned to the place of origin.

3.5 Administrations may designate special post offices for the posting of items containing radioactive materials.

4 Article 25.5 of the Convention shall not apply when the exchange of parcels between two administrations admitting insured parcels can only be made in transit through the intermediary of an administration which does not admit them.

Commentary

301.2 Docs admitted include:

– one of the following docs, unclosed, reduced to its essential elements and relating solely to the goods being conveyed: invoice, dispatch note or advice, delivery bill;
– records and tapes whether bearing a sound or video recording or not, ADP cards, magnetic tape or other similar media and QSL cards, when the adm of origin considers that they do not have the character of current and personal correspondence and when they are exchanged between the sender and the addressee of the parcel or persons residing with them;
correspondence and docs of any kind having the character of current and personal correspondence, other than the foregoing,
exchanged between the sender and the addressee of the parcel or persons residing with them, if the internal regulations of the adm
corresponded so permit.
(NB. QSL cards are preprinted cards used by radio amateurs to communicate the result of their observations by completing them with
coded manuscript information.)
The Parcel Post Compendium indicates whether or not adms admit the insertion in parcels of docs having the character of current and
personal correspondence.

301.3 As understood here, the conveyance by post of radioactive materials is restricted to consignments exempted from special
conveyance prescriptions, within the meaning of the International Atomic Energy Agency (IAEA) Regulations for the safe transport of
radioactive materials, because of the very low activity of their contents.
The relevant extracts of the said Regulations are reproduced in the Letter Post Compendium.

Before such consent is granted, the adm of origin, or the responsible body appointed to this end, as the case may be, ensures that these
dispatches conform to IAEA prescriptions, eg by requesting that a prototype packing for each category of item be submitted to it for
approval.
Adms participating in the exchange of radioactive materials are indicated in the Parcel Post Compendium.
LIST OF NARCOTIC DRUGS UNDER INTERNATIONAL CONTROL

In accordance with
Convention of 19 February 1925 on Narcotic Drugs
Convention of 13 July 1931 for limiting the Manufacture and regulating the Distribution of Narcotic Drug*
Protocol of 19 November 1948 bringing under International Control Drugs outside the Scope of the 1931 Convention
Protocol of 23 June 1953 for limiting and regulating the Cultivation of the Poppy Plant, the Production of, International and Wholesale Trade in, and Use of Opium
Single Convention on Narcotic Drugs, 1961**

Prepared by
INTERNATIONAL NARCOTICS CONTROL BOARD***
Vienna International Centre
P.O. Box 500
A-1400 Vienna, Austria

* Subsequently referred to as “1961 Convention”.
** Subsequently referred to as “1931 Convention”.
*** On 2 March 1968 this organ took over the functions of the Permanent Central Narcotics Board and the Drug Supervisory Body, retaining the same secretariat and offices.

V.97-23886
**Purpose:**

This document contains the current list of narcotic drugs under international control and additional information to assist governments in filling in the International Narcotics Control Board questionnaires related to narcotic drugs, namely, Form A, Form B and Form C.

**This document is divided into four Parts:**

**Part One** gives a list of "narcotic" drugs under international control; it is subdivided into three sections: the first section listing those drugs included in Schedule I of the 1961 Convention and/or Group I of the 1931 Convention, the second section listing those drugs in Schedule II of the 1961 Convention and/or Group II of the 1931 Convention and the third section listing those drugs in Schedule IV of the 1961 Convention and/or Group II of the 1931 Convention. The names and descriptions used are those given in the 1961 Convention or in the official notifications of the Secretary-General of the United Nations. International Non-proprietary Names recommended by the World Health Organization are printed in **bold** type; in many cases the chemical formula is given to facilitate identification.

**Part Two** lists the **preparations** of narcotic drugs exempted from some provisions and which are included in Schedule III of the 1961 Convention.

**Part Three** is a list in alphabetical order of the names given to the narcotic drugs other than the names listed in Part One, and other designations (mainly trade names) of preparations of narcotic drugs, except those of the exempted preparations.

The frequent introduction by the **pharmaceutical industry** of new preparations of narcotic drugs under international control, and the withdrawal of old ones, makes a regular updating of the present list necessary for the effectiveness of controls. In pursuit of this objective, the International Narcotics Control Board has now established a database containing a list of such preparations. Governments are kindly requested to provide the International Narcotics Control Board with any addition and/or deletion as well as amendments to the present list.

**Part Four** contains tables showing the pure drug content of isomers, esters, ethers and salts of narcotic drugs listed in the Schedules as well as the equivalents, in terms of the pure drug, of certain extracts and tinctures.

For further information on the names and the chemical and structural formulas of the drugs, see United Nations document ST/NAR/1 entitled *Multilingual Dictionary of Narcotic Drugs and Psychotropic Substances under International Control.*
### PART ONE. NARCOTIC DRUGS UNDER INTERNATIONAL CONTROL

#### Section 1. Drugs included in Schedule I of the 1961 Convention and/or Group I of the 1931 Convention

<table>
<thead>
<tr>
<th>Narcotic drugs</th>
<th>Description/Chemical names</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetorphine</td>
<td>(3-O-acetyltertarycho-7α-(1-hydroxy-1-methylbutyl)-6,14-endothene-oriipavine)</td>
</tr>
<tr>
<td>Acetyl-alpha-methylfentanyl</td>
<td>(V-[1-(α-methylphenethyl)-4-piperidyl][acetanilide])</td>
</tr>
<tr>
<td>Acetylmethadol</td>
<td>(3-acetoxy-6-dimethylamo-4,4-diphenylethane)</td>
</tr>
<tr>
<td>Alfentanil</td>
<td>(V-[1-[2-(4-ethyl-4,5-dihydro-5-oxo-1H-tetrazol-1-yl)ethyl]-4-(methoxymethyl)-4-piperidinyl]-N-phenylpropanamide)</td>
</tr>
<tr>
<td>Allylpromide</td>
<td>(3-allyl-1-methyl-4-phenyl-4-propionoxyxypiperidine)</td>
</tr>
<tr>
<td>Alphacetyl methadol</td>
<td>(α-l-acetoxy-6-dimethylamo-4,4-diphenylethane)</td>
</tr>
<tr>
<td>Alphapromine</td>
<td>(α-l-3-ethyl-1-methyl-4-phenyl-4-propionoxyxypiperidine)</td>
</tr>
<tr>
<td>Alphamethadol</td>
<td>(α-l-6-dimethylamo-4,4-diphenyl-3-heptanol)</td>
</tr>
<tr>
<td>Alpha-methylfentanyl</td>
<td>(N-[1-(α-methylphenethyl)-4-piperidyl][propionanilide])</td>
</tr>
<tr>
<td>Alpha-methylthiofentanyl</td>
<td>(V-[1-(1-methyl-2-(2-thienyl)[ethyl]-4-piperidyl][propionanilide])</td>
</tr>
<tr>
<td>Alphapropidone</td>
<td>(α-l,13-dimethyl-1-4-phenyl-4-propionoxyxypiperidine)</td>
</tr>
<tr>
<td>Anileridine</td>
<td>(1-para-aminophenethyl-4-phenylpiperidine-4-carboxylic acid ethyl ester)</td>
</tr>
<tr>
<td>Benzboridine</td>
<td>(1-2-benxoyloxyethyl-4-phenylpiperidine-4-carboxylic acid ethyl ester)</td>
</tr>
<tr>
<td>Benzylmorphine</td>
<td>(3-benzyI/morphone)</td>
</tr>
<tr>
<td>Betacetyl methadol</td>
<td>(β-l-acetoxy-6-dimethylamo-4,4-diphenylethane)</td>
</tr>
<tr>
<td>Beta-hydroxyfentanyl</td>
<td>(N-[1-(β-l-hydroxyphenethyl)-4-piperidyl][propionanilide])</td>
</tr>
<tr>
<td>Beta-hydroxy-3-methylfentanyl</td>
<td>(N-[1-(β-l-hydroxyphenethyl)-3-methyl-4-piperidyl][propionanilide])</td>
</tr>
<tr>
<td>Betamiprinde</td>
<td>(β-l-3-ethyl-1-methyl-4-phenyl-4-propionoxyxypiperidine)</td>
</tr>
<tr>
<td>Betamethadol</td>
<td>(β-l-6-dimethylamo-4,4-diphenyl-3-heptanol)</td>
</tr>
<tr>
<td>Betaprodine</td>
<td>(β-l,1,3-dimethyl-1-4-phenyl-4-propionoxyxypiperidine)</td>
</tr>
<tr>
<td>Beztrimide</td>
<td>(1-3-cyclo-1,3-diphenylpropyl]-4-(2-oxo-3-propionyl-1,3-benzimidazolinyl)-piperidine)</td>
</tr>
<tr>
<td>Cannabis and Cannabis resin</td>
<td>(Indian Hemp) and (Resin of Indian Hemp)</td>
</tr>
<tr>
<td>Clontazene</td>
<td>(2-para-chlorbenzyl-1-diethylaminobenzyl-5-nitrobenzimidazo)</td>
</tr>
<tr>
<td>Coca leaf*</td>
<td>(methyl ester of benzoyleconine)*</td>
</tr>
<tr>
<td>Cocaine</td>
<td>(dhidrocodeinone-6-carboxylkoxyxime)</td>
</tr>
<tr>
<td>Concentrate of poppy straw</td>
<td>(the material arising when poppy straw has entered into a process for the concentration of its alkaloids when such material is made available in trade)</td>
</tr>
<tr>
<td>Desomorphine</td>
<td>(dhidrocodeinone)</td>
</tr>
<tr>
<td>Dextromoramide</td>
<td>([l]-4-[2-methyl-4-oxo-3,3-diphenyl]-(1-4-pyrrolidinyl)[butyl]-morpholine)</td>
</tr>
<tr>
<td>Diamformide</td>
<td>(N-[2-(methylphenethylamino)-propyl][propionanilide])</td>
</tr>
<tr>
<td>Diethylthiambutene</td>
<td>(3-diethylamino-1,1-di-(2-thiényl)-1-butene)</td>
</tr>
<tr>
<td>Difenoxin</td>
<td>(1-3-cyclo-3,3-diphenylpropyl]-4-phenylisonippecotic acid)</td>
</tr>
<tr>
<td>Dihydromorphine</td>
<td>(2-dimethylaminobenzyl-1-ethoxy-1,1-diphenylacetate)</td>
</tr>
<tr>
<td>Dimenoxadol</td>
<td>(6-dimethylamo-4,4-diphenyl-3-heptanol)</td>
</tr>
<tr>
<td>Dimetehexanol</td>
<td>(3-dimethylamo-1,1-di-2-thiényl)-1-butene)</td>
</tr>
<tr>
<td>Dioxaphanol butyrate</td>
<td>(ethyl-1,4-morpholin-2,2-diphenyl[butyrate])</td>
</tr>
<tr>
<td>Diphenoxylate</td>
<td>(1-3-cyclo-3,3-diphenylpropyl]-4-phenylpiperidine-4-carboxylic acid ethyl ester)</td>
</tr>
<tr>
<td>Dipipanone</td>
<td>(4,4-diphenyl-6-piperidine-3-heptanone)</td>
</tr>
<tr>
<td>Drotexanol</td>
<td>(3,4-dimethoxy-17-methylmorphinan-6,14-diol)</td>
</tr>
<tr>
<td>Egonine</td>
<td>(its esters and derivatives which are convertible to egonine and cocaine)</td>
</tr>
<tr>
<td>Ethylmethylthiambutene</td>
<td>(3-ethylaminoami-1,1-di-(2-thiényl)-1-butene)</td>
</tr>
<tr>
<td>Etothizane</td>
<td>(1-diethylaminobenzyl-2-ethoxybenzyl-5-nitrobenzimidazo)</td>
</tr>
<tr>
<td>Etophine</td>
<td>(tetrachydro-7α-(1-hydroxy-1-methylbutyl)-6,14-endothene-oriipavine)</td>
</tr>
<tr>
<td>Etozeridine</td>
<td>(1-2-(hydroxyethoxy)-ethyl]-4-phenylpiperidine-4-carboxylic acid ethyl ester)</td>
</tr>
<tr>
<td>Fenamidase</td>
<td>(1-4-pentyl-1,4-propionylamipiperidene)</td>
</tr>
<tr>
<td>Furethidine</td>
<td>(1-2-tetralphonydrodencyloxyethyl)-4-phenylpiperidine-4-carboxylic acid ethyl ester)</td>
</tr>
<tr>
<td>Heroin</td>
<td>(dianethylmorphine)</td>
</tr>
<tr>
<td>Hydrocodone</td>
<td>(dhidrocodeinone)</td>
</tr>
<tr>
<td>Hydromorphone</td>
<td>(14-hydroxydihydromorphine)</td>
</tr>
<tr>
<td>Hydromorphone</td>
<td>(dihydromorphine)</td>
</tr>
<tr>
<td>Hydroxyphenidene</td>
<td>(4-meta-hydroxyphenyl)-1-methylpiperidine-4-carboxylic acid ethyl ester)</td>
</tr>
<tr>
<td>Isomethadone</td>
<td>(6-dimethylamino-5-methyl-4,4-diphenyl-3-hexanone)</td>
</tr>
<tr>
<td>Ketobemidene</td>
<td>(4-meta-hydroxyphenyl-1-methyl-4-propionylpiperidine)</td>
</tr>
</tbody>
</table>

* For the calculation of estimates and statistics in accordance with the terms of the 1961 Convention, coca leaf preparations containing more than 0.1 percent of cocaine and made direct from coca leaf should be considered to be coca leaf (preparations).
### Narcotic Drugs

<table>
<thead>
<tr>
<th>Drug Name</th>
<th>Description/Chemical name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Levomethorphan**</td>
<td>(±)-3-methoxy-N-methylmorphinan</td>
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<tr>
<td>Levomoramide</td>
<td>(±)-4-(2-methyl-4-oxo-3,3-diphenyl-4-(1-pyrroldinyl)-butyl)morpholine</td>
</tr>
<tr>
<td>Levophenacylmorphan</td>
<td>(1R)-3-hydroxy-N-phenacetylmorphinan</td>
</tr>
<tr>
<td>Levorphanol **</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Metazocine</td>
<td>(±)-2-hydroxy-2,5,9-trimethyl-6,7-benzomorphan</td>
</tr>
<tr>
<td>Methadone</td>
<td>(6R)-dimethylamino-4,4-diphenyl-1-heptanone</td>
</tr>
<tr>
<td>Methadone intermediate</td>
<td>(6R)-dimethylamino-4,4-diphenyl-1-heptanone</td>
</tr>
<tr>
<td>Methyldesomorphine</td>
<td>(6R)-6-deoxy-morphine</td>
</tr>
<tr>
<td>Methyldihydropromorphine</td>
<td>(6S)-6-dihydro-morphine</td>
</tr>
<tr>
<td>3-methylfentanyl</td>
<td>(N)-3-methyl-1-phenyl-4-piperidyl-4-propionanilide</td>
</tr>
<tr>
<td>3-methylthiofentanyl</td>
<td>(N)-3-methyl-1-(2-(2-thienyl)ethyl)-4-piperidyl-4-propionanilide</td>
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<tr>
<td>Metopon</td>
<td>(5S)-5-methyl-4-dihydro-morphine</td>
</tr>
<tr>
<td>Moramide intermediate</td>
<td>(2R,3'm)-3-morpholin-1,1,1-diphenylopropione-4-carboxylic acid</td>
</tr>
<tr>
<td>Morphodine</td>
<td>(1R)-1-2,4-dihydroxy-4-propionanilide</td>
</tr>
<tr>
<td>Morphine-**</td>
<td>and other pentavalent nitrogen morphine derivatives, including in particular the morphine-N-oxide derivatives, one of which is Codeine-N-oxide</td>
</tr>
<tr>
<td>Morphine methobromide</td>
<td>(1R)-1-2,4-dihydroxy-4-propionanilide</td>
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** Morphine-oxide

<table>
<thead>
<tr>
<th>Drug Name</th>
<th>Description/Chemical name</th>
</tr>
</thead>
<tbody>
<tr>
<td>MPPP</td>
<td>(1R)-4,4-dihydroxy-4-piperidin-3-heptanone</td>
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<tr>
<td>Myropine</td>
<td>(1R)-4,4-dihydroxy-4-piperidin-3-heptanone</td>
</tr>
<tr>
<td>Nicomorphine</td>
<td>(3R)-1-methoxy-N-methylmorphinan</td>
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<tr>
<td>Norcamethanol</td>
<td>(+)-alpha-3-acetoxy-6-methylamino-4,4-diphenylheptane</td>
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<tr>
<td>Norlevorphan</td>
<td>(±)-3-hydroxy-morphinan</td>
</tr>
<tr>
<td>Nor morphine</td>
<td>(6R)-dimethylamino-4,4-diphenyl-3-hexanone</td>
</tr>
<tr>
<td>Norpropionol</td>
<td>(4S)-4-diphenyl-6-piperidin-3-hexanone</td>
</tr>
<tr>
<td>Opiates**</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Oxycodone</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Oxyphorphone</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Para-fluorofentanyl</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>PEPAP</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Pethidine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Pethidine intermediate A</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Pethidine intermediate B</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Pethidine intermediate C</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<tr>
<td>Phenadoxone</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Phentomorphine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Phencyclidine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Phycopine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Propranolide</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<tr>
<td>Properidine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<td>Racemetherphan</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<tr>
<td>Racemomorphone</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<tr>
<td>Racemorphine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<tr>
<td>Safentanil</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<tr>
<td>Thebain</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
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<tr>
<td>Thiofentanyl</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Tildine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
<tr>
<td>Trimethadine</td>
<td>(±)-3-hydroxy-N-methylmorphinan</td>
</tr>
</tbody>
</table>

** Dextromethorphan (±)-3-methoxy-N-methylmorphinan and dextorph (±)-3-hydroxy-N-methylmorphinan are isomers specifically excluded from this Schedule.

*** For the calculation of estimates and statistics in accordance with the terms of the 1961 Convention, all preparations made direct from opium are considered to be opium (preparations). If the preparations are not made direct from opium itself but are obtained by a mixture of opium alkaloids (as is the case, for example, with pantopon, omnopon and papaveretum) they should be considered as morphine (preparations).
Section 2. Drugs included in Schedule II of the 1961 Convention and/or Group II of the 1931 Convention

<table>
<thead>
<tr>
<th>Narcotic drugs</th>
<th>Description/Chemical names</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acetyldihydrocodeine</td>
<td>(3-methylmorphine)</td>
</tr>
<tr>
<td>Codeine</td>
<td>(α-(-)-4-dimethlamino-1,2-diphenyl-3-methyl-2-butanol propionate)</td>
</tr>
<tr>
<td>Dextropropoxyphene</td>
<td>(N-demethylcodeine)</td>
</tr>
<tr>
<td>Dihydrocodeine</td>
<td>(6-nicotinylcodeine)</td>
</tr>
<tr>
<td>Ethylmorphine</td>
<td>(3-ethylmorphine)</td>
</tr>
<tr>
<td>Nicocodine</td>
<td>(6-nicotinylidihydrocodeine)</td>
</tr>
<tr>
<td>Nicodidone</td>
<td>(N-demethylcodeine)</td>
</tr>
<tr>
<td>Norcodeine</td>
<td>(morpholinyethylmorphine)</td>
</tr>
<tr>
<td>Pholcodine</td>
<td>(N-(1-methyl-2-piperidinoethyl)-N-2-pyridylpropionamide)</td>
</tr>
</tbody>
</table>

ISOMERS: The isomers, unless specifically excepted, of the drugs in this Schedule whenever the existence of such isomers is possible within the specific chemical designation;

SALTS: The salts of the drugs listed in this Schedule, including the salts of the isomers as provided above whenever the existence of such salts is possible.

Section 3. Drugs included in Schedule IV of the 1961 Convention and/or Group II of the 1931 Convention

Acetorphine
Acetyl-alpha-methylfentanyl
Alpha-methylfentanyl
Alpha-methylthiofentanyl
Beta-hydroxyfentanyl
Beta-hydroxy-3-methylfentanyl
Cannabis and Cannabis resin
Desomorphine
Etorphine
Heroin
Ketobemidone
3-methylfentanyl
3-methylthiofentanyl
MPPP
Para-fluorofentanyl
PEPAP
Thiofentanyl

Update 5 of 1.4.2004
PART TWO. PREPARATIONS OF NARCOTIC DRUGS EXEMPTED FROM
SOME PROVISIONS AND WHICH ARE INCLUDED
IN SCHEDULE III OF THE 1961 CONVENTION

1. Preparations of:
   Acetyldihydrocodeine,
   Codeine,
   Dihydrocodeine,
   Ethylmorphine,
   Nicocodine,
   Nicodicodine,
   Norcodeine, and
   Pholcodine
   when compounded with one or more other ingredients and containing not more than 100 milligrams of the drug per dosage unit with a concentration of not more than 2.5 per cent in undivided preparations.

2. Preparations of: Propiram containing not more than 100 milligrams of propiram per dosage unit and compounded with at least the same amount of methylcellulose.

3. Preparations of: Dextropropoxyphene for oral use containing not more than 135 milligrams of dextropropoxyphene base per dosage unit or with a concentration of not more than 2.5 per cent in undivided preparations, provided that such preparations do not contain any substance controlled under the 1971 Convention on Psychotropic Substances.

4. Preparations of: Cocaine containing not more than 0.1 per cent of cocaine calculated as cocaine base and;
   Preparations of: Opium or morphine containing not more than 0.2 per cent of morphine calculated as anhydrous morphine base and compounded with one or more other ingredients and in such a way that the drug cannot be recovered by readily applicable means or in a yield which would constitute a risk to public health.

5. Preparations of: Difenoxin containing, per dosage unit, not more than 0.5 milligram of difenoxin and a quantity of atropine sulfate equivalent to at least 5 per cent of the dose of difenoxin.

6. Preparations of: Diphenoxylate containing, per dosage unit, not more than 2.5 milligrams of diphenoxylate calculated as base and a quantity of atropine sulfate equivalent to at least 1 per cent of the dose of diphenoxylate.

7. Preparations of: Pulvis ipecacuanhae et opii compositus
   10 per cent opium in powder
   10 per cent ipecacuanha root, in powder well mixed with
   80 per cent of any other powdered ingredient containing no drug.

8. Preparations conforming to any of the formulas listed in this Schedule and mixtures of such preparations with any material which contains no drug.
PART THREE. OTHER NAMES AND TRADE NAMES OF
KNOWN PREPARATIONS OF DRUGS LISTED IN
THE SCHEDULES OF THE 1961 CONVENTION

This Part contains a list in alphabetical order of names given to the narcotic drugs under international control and their known preparations other than the names listed in the Schedules I and II of the 1961 Convention or groups I and II of the 1931 Convention. Therefore, the International Non-proprietary Names or the names for narcotic drugs as in the Schedules are not listed in this Part. However, other names including synonyms and isomers are cross referenced to the names of the narcotic drugs as listed in Part One of this Annex which also includes a description or their chemical names.

The other names (mainly trade names) apply sometimes to pure drugs and sometimes to salts or to preparations (except exempted preparations); in such cases, reference is made to the names given in PART ONE. The list of trade names does not purport to be exhaustive, and the absence of the name of a preparation containing a narcotic drug does not necessarily mean that this preparation is not under international control. Moreover, it should be noted that it cannot be excluded that the same designation may be used for different drugs or preparations in different countries, and therefore, in such cases where ambiguity may occur, it is recommended that the name of the substance in question should always be checked against the chemical designation or formula.

For further information on the names and the chemical and structural formula of the drugs, see United Nations document ST/NAR/1 entitled Multilingual Dictionary of Narcotic Drugs and Psychotropic Substances under International Control.
<table>
<thead>
<tr>
<th>C</th>
<th>Depranol (150 mg)</th>
<th>DEXTROPROPOXYPHENE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Calmodine DH</td>
<td>HYDROCODONE</td>
<td>DEXTROPROPOXYPHENE</td>
</tr>
<tr>
<td>Calmodin</td>
<td>HYDROCODONE</td>
<td>METHADONE</td>
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<tr>
<td>Calmydone</td>
<td>HYDROCODONE</td>
<td>METHADONE</td>
</tr>
<tr>
<td>Capros</td>
<td>MORPHINE</td>
<td>DESOMORPHINE</td>
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<tr>
<td>Carbetidine</td>
<td>ETOXERIDINE</td>
<td>DEXTROPROPOXYPHENE</td>
</tr>
<tr>
<td>Cardanon</td>
<td>OXYCODONE</td>
<td>HEROIN</td>
</tr>
<tr>
<td>Cardioesterol</td>
<td>MORPHINE</td>
<td>METHADONE</td>
</tr>
<tr>
<td>Centrac</td>
<td>TILIDINE</td>
<td>HEROIN</td>
</tr>
<tr>
<td>Centralgin/e</td>
<td>PETHIDINE</td>
<td>METHADONE</td>
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<td>Chalamonale</td>
<td>FENTANYL</td>
<td>HEROIN</td>
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<td>HYDROCODONE</td>
<td>HYDROCODONE</td>
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<td>Chlorgest-HD</td>
<td>HYDROCODONE</td>
<td>HYDROCODONE</td>
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<td>Cimardon</td>
<td>PIMINODINE</td>
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</tr>
<tr>
<td>Citarin</td>
<td>RACEMORPHAN</td>
<td>DIPAPANONE</td>
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<td>HYDROCODONE</td>
<td>HYDROCODONE</td>
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<td>HYDROCODONE</td>
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<td>Dicodinon</td>
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<td>d-cocaine</td>
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<td>Codein</td>
<td>HYDROCODONE</td>
<td>CODEINE</td>
</tr>
<tr>
<td>Codeine-N-oxide</td>
<td>MORPHINE METHOBROMIDE &amp; OTHER PENTAVALENT NITROGEN DERIVATIVES</td>
<td>CODEINE</td>
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<td>Codeinon</td>
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<table>
<thead>
<tr>
<th>D</th>
<th>Depranol (150 mg)</th>
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40 Customer Guide
<table>
<thead>
<tr>
<th>Brand Name</th>
<th>Active Ingredient</th>
<th>Brand Name</th>
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<tbody>
<tr>
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HYDROMORPHINE
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LAUDADIN
LAUDAMED
LAYOUTGEN
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LEPTALAN
LEPTOFEN
LERTITINE
LEVADONE
LEVOM-DROMORAN
LEVORPHAN
LIMIFEN
LISOFRIN
LOKARIN
LORCET
LORCIDE
LORFALgt
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LORTAB
LUCAYAN
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METHADYL ACETATE
METHEDINE
METHIDION
METHOBENZORPHAN
METHORPHINAN
METHYLDOSMORPHINE

IMA

ETORPHINE
MORPHINE
FENTANYL
PROPERIDINE
ISOMETHADONE
ISOMETHADONE
COCAINE
PETHIDINE
PROPERIDINE
TRIMEPERIDINE
FENTANYL

J

JETRIUM

DEXTROMORAMIDE

K

KAPANOL
KETALGIN/E
KETOGAN
KETOBEKIDONE
KETOBEMIDONE
TILIDINE
HYDROCODONE
COCAINE
HYDROCODONE

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| Notuss                 | HYDROCODONE |
| Novahistex DH          | HYDROCODONE |
| Novahistin             | HYDROCODONE |
| Novahistin DM          | HYDROCODONE |
| Novacodina             | THEBACON |
| Novacodon              | HYDROMORPHONE |
| Novolaudon             | OXYCODONE |
| Nucodon                | OXYMORPHONE |
| Numorphan              | HYDROCODONE |

| O                       | OBIOROSER |
| Ocytonagenol            | OXITON |
| OMS Concentrate         | HYDROPERIDINE |
| Operidine               | HYDROMORPHINE |
| Opoid                   | HYDROMORPHINE |
| Opoid Retard            | MORPHINE |
| Opitard                 | OPIUM |
| Opium preparations      | METHADONE |
| Optalgin                | OXYCODONE |
| Opion                   | PETHIDINE |
| Opontol                | MORPHINE |
| Opystan                 | MORPHINE |
| Orangon                | COCAINE |
| Orangon SR              | OXYCODONE |
| Otoianes               | OXYCODONE |
| Oxanitc                 | OXYCODONE |
| Oxicoet                 | OXYCODONE |
| Oxycodan               | OXYCODONE |
| Oxycodyl                | HYDROXYCOTIN |
| Oxy-dolantin            | HYDROXYCOTIN |
| Oxykodol               | HYDROXYCOTIN |

| N                       | N-Tussen |
| Nalex DH                | HYDROCODONE |
| Narcidine               | HYDROCODONE |
| Narcobasina             | PHENAZOCINE |
| Narcoital               | OXYCODONE |
| Narcodil                | OXYCODONE |
| Nacolocarboximide       | PETHIDINE |
| Narcodolo               | DEXTROMORAMIDE |
| Narcophedrin            | OXYCODONE |
| Narcosin                | OXYCODONE |
| Nargenol               | OXYCODONE |
| Nargereht               | OXYCODONE |
| Negadol                | THEBACN-OXYCODONE |
| Neocode                 | HYDROCODONE |
| Nepenthe                | MORPHINE |
| Nicarca                 | NORMETHADONE |
| Nicocaine               | NORMETHADONE |
| Nicopine                | NORMETHADONE |
| Nicostimylcodeine       | ALPHAPRODINE |
| Nisentil                | HYDROCODONE |
| Nocel                   | HYDROCODONE |
| Normedon                | HYDROCODONE |

| Padrida                 | HYDROCODONE |
| Palium                  | DEXTROMORAMIDE |
| Palriveten              | DEXPANONE |
| Pameomedone             | PETHIDINE |
| Pamegan                 | OPIUM |
| Pan-Opin > 98%           | METHADONE |
| Panalgin                | OXYCODONE |
| Pancodine               | PHENAZOCINE |
| Pancodine Narphine      | DIMEPEPTANOL |
| Pangerin                | PETHIDINE |
| Patalgine               | DIHYDROMORPHINE |
| Paramorfan              | METHADONE |
| Parnesdin               | CODEINE |
| Paval                   | OXYCODONE |
| Pavimal                 | OXYCODONE |
| Pericocet               | OXYCODONE |
| Percocet                | OXYCODONE |
| Percodan                | HYDROMORPHINE |
| Percoral                | TILIDINE |
| Perdolat                | DESOMORPHINE |
| Permonid                | MYROPHINE |
| Peronin                 | BENZYMORPHINE |

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### PART FOUR. TABLES SHOWING THE PURE DRUG CONTENT OF DRUGS
LISTED IN SCHEDULES I AND II OF
THE 1961 SINGLE CONVENTION ON NARCOTIC DRUGS

Table 1. Drugs and conversion factors for esters, ethers and salts calculated on the basis
of the pure anhydrous drug content

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46  Customer Guide
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<td>Racemorphphan</td>
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<td>Approximate pure anhydrous drug content (percentage)</td>
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<td>Ester/ether/salt</td>
<td>Approximate pure anhydrous drug content (percentage)</td>
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<td>Racemethorphan (cont.)</td>
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<td>Thebaine (cont.)</td>
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<td></td>
<td>Oxalate.6H₂O</td>
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<td>Bitartrate</td>
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<td>Salicylate</td>
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<td>Hydrobromide.½H₂O</td>
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<td>Thebaine</td>
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<td>68</td>
<td>Trimeperidine</td>
<td>Hydrochloride</td>
<td>88</td>
</tr>
</tbody>
</table>

Table 2. Equivalents, in terms of the pure drug, of extracts and tinctures

**Cannabis**
One Kilogram of tincture is equivalent to about 100 grams of cannabis
One kilogram of extract is equivalent to about 7 kilograms of cannabis

**Coca leaf**
One kilogram of tincture of coca leaf containing 0.1 per cent of cocaine, i.e. 1 gram of cocaine, should be considered to be equivalent to 200 grams of coca leaf

One kilogram of fluid extract of coca leaf containing 0.5 per cent of cocaine, i.e. 5 grams of cocaine, is equivalent to 1 kilogram of coca leaf

**Opium**
One kilogram of tincture is equivalent to 100 grams of opium
One kilogram of extract is equivalent to 2 kilograms of opium

* For the calculation of *estimates and statistics* in accordance with the terms of the 1961 Convention, coca leaf preparations containing more than 0.1 per cent of cocaine and made direct from coca leaf should be considered to be *coca leaf* (preparations).

** For the calculation of *estimates and statistics* in accordance with the terms of the 1961 Convention, all preparations made direct from opium are considered to be *opium* (preparations). If the preparations are not made direct from opium itself but are obtained by a mixture of opium alkaloids (as is the case, for example, with pantopon, monnopon and papaveretum) they should be considered as *morphine* (preparations).

Prepared by the
INTERNATIONAL NARCOTICS CONTROL BOARD

Vienna International Centre
P.O. Box 500
A-1400 Vienna, Austria

in accordance with the
Convention on Psychotropic Substances, 1971
containing the

LIST OF PSYCHOTROPIC SUBSTANCES
UNDER INTERNATIONAL CONTROL

consisting of:


Part Two: Alphabetical listing of the names (including trade names) of psychotropic substances listed in Schedules I, II and III, their salts and preparations.

The frequent introduction by the pharmaceutical industry of new preparations of psychotropic substances, and the withdrawal of old ones, makes the updating of the present list necessary for the effectiveness of controls. In pursuit of this objective, INCB has now established a database containing a list of such preparations. Governments are kindly requested to provide INCB with any addition and/or deletion as well as amendments to the present list.

Part Three: Table of conversion factors needed to convert quantities of psychotropic substances in salt form into quantities of pure anhydrous base content.

Part Four: List of countries that have prohibited the import of certain psychotropic substances pursuant to article 13 of the Convention on Psychotropic Substances, 1971.

This document has been prepared by the International Narcotics Control Board to assist Governments in completing the annual questionnaire on psychotropic substances (Form P) and the quarterly questionnaire on Schedule II substances (Form A/P).

For information concerning names used for substances under international control and preparations containing such substances, as well as chemical and structural formulae, and other technical information, see, Multilingual Dictionary of Narcotic Drugs and Psychotropic Substances under International Control, E/F/S.93.XI.2, ST/NAR/1/Rev.1.
PART ONE. — PSYCHOTROPIC SUBSTANCES UNDER INTERNATIONAL CONTROL

The names printed in capitals in the left-hand column are the International Non-proprietary Names (INN). Other non-proprietary or trivial names also are given where no INN has yet been recommended or when such names are commonly applied to the substances. Also under international control are the salts of the substances listed in this Schedule, whenever the existence of such salts is possible.

### SUBSTANCES IN SCHEDULE I

<table>
<thead>
<tr>
<th>INN</th>
<th>Other non-proprietary or trivial names</th>
<th>Chemical name</th>
</tr>
</thead>
<tbody>
<tr>
<td>BROLAMFETAMINE</td>
<td>DOB</td>
<td>(+)-4-bromo-2,5-dimethoxy-α-methylphenethylamine</td>
</tr>
<tr>
<td>CATHINONE</td>
<td></td>
<td>(-)-(S)-2-aminopropiophenone</td>
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<tr>
<td>NOT AVAILABLE</td>
<td>DET</td>
<td>3-[2-(diethylamino)ethyl]jindole</td>
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<tr>
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<td>DMA</td>
<td>(+)-2,5-dimethoxy-α-methylphenethylamine</td>
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<td>DMHP</td>
<td>3-(1,2-dimethylheptyl)-7,8,9,10-tetrahydro-6,6,9-trimethyl-6H-dibenzo[b,d]pyran-1-ol</td>
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<tr>
<td>NOT AVAILABLE</td>
<td>DMT</td>
<td>3-(2-dimethylamino)ethyl]jindole</td>
</tr>
<tr>
<td>NOT AVAILABLE</td>
<td>DOET</td>
<td>(+)-4-ethyl-2,5-dimethoxy-α-phenethylamine</td>
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<tr>
<td>ETICYCLIDINE</td>
<td>PCE</td>
<td>N-ethyl-1-phenylcyclohexylamine</td>
</tr>
<tr>
<td>ETRYPTAMINE*</td>
<td></td>
<td>3-(2-aminobutyl]jindole</td>
</tr>
<tr>
<td>(+)-LYSERGIDE</td>
<td>LSD, LSD-25</td>
<td>9,10-didehydro-N,N-diethyl-6-methylenegoline-8β-carboxamide</td>
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<td>MDMA</td>
<td>(+)-N,α-dimethyl-3,4-(methylene-diox)phenethylamine</td>
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<tr>
<td>NOT AVAILABLE</td>
<td>mescaline</td>
<td>3,4,5-trimethoxyphenethylamine</td>
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<td>METHCATHINONE</td>
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<td>2-(methylamino)-1-phenylpropan-1-one</td>
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<tr>
<td>NOT AVAILABLE</td>
<td>4-methylaminorex</td>
<td>(+)-cis-2-amino-4-methyl-5-phenyl-2-oxazoline</td>
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<td>NOT AVAILABLE</td>
<td>MMDA</td>
<td>2-methoxy-α-methyl-4,5-(methylenedioxy)phenethylamine</td>
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<tr>
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<td>N-ethyl MDA</td>
<td>(+)-N-ethyl-α-methyl-3,4-(methylenedioxy)phenethylamine</td>
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<tr>
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<td>N-hydroxy MDA</td>
<td>(+)-N-[α-methyl-3,4-(methylenedioxy)]phenethyl]hydroxylamine</td>
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<td>NOT AVAILABLE</td>
<td>parahexyl</td>
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<tr>
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<td>PMA</td>
<td>p-methoxy-α-methylphenethylamine</td>
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<td>psilocine, psilotxin</td>
<td>3-[2-(dimethylamino)ethyl]jindol-4-ol</td>
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<tr>
<td>PSILOCYBINE</td>
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<td>ROLICYCLIDINE</td>
<td>PHP, PCPY</td>
<td>1-(1-phenylcyclohexyl]pyrroline</td>
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<td>STP, DOM</td>
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<td>TENAMFETAMINE</td>
<td>MDA</td>
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<td>TENOCYCLIDINE</td>
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<td>1-(1)-(2-thienyl)cyclohexyl]piperidine</td>
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<td>tetrahydrocannabinol, the following isomers and their stereochemical variants:</td>
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<tr>
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<td></td>
<td>(9R,10aR)-8,9,10a-tetrahydro-6,6,9-trimethyl-3-pentyl-6H-dibenzo[b,d]pyran-1-ol</td>
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<td></td>
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<td>6a,7,8,9-tetrahydro-6,6,9-trimethyl-3-pentyl-6H-dibenzo[b,d]pyran-1-ol</td>
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<td>3-pentyl-6H-dibenzo[b,d]pyran-1-ol</td>
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<td>TMA</td>
<td>(+)-3,4,5-trimethoxy-α-methylphenethylamine</td>
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### SUBSTANCES IN SCHEDULE II

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<td>AMPHETAMINE</td>
<td>amphetamine</td>
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<td>methamphetamine</td>
<td>(+)-(S)-N,α-dimethylphenethylamine</td>
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<td>METAMFETAMINE RACEMATE</td>
<td>methamphetamine racemate</td>
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<td>Methyl α-phenyl-2-piperidineacetate</td>
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<td>PHENCYCLIDINE</td>
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<td>3-methyl-2-phenylmorpholine</td>
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<td>ZIPEPROL*</td>
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<td>α-(α-methoxybenzyl)-4-(β-methoxyphenethyl)-1-piperazineethano</td>
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### SUBSTANCES IN SCHEDULE III

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<td>5-ethyl-5-isopentylbarbituric acid</td>
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<tr>
<td>BUPRENORPHINE</td>
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<td>21-cyclopropyl-7-α-[(S)-1-hydroxy-1,2,2,trimethylpropyl]-6,14-endono-ethano-6,7,8,14-tetrahydrooripavine</td>
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<td>BUTALBITAL</td>
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<td>5-allyl-5-isobutylbarbituric acid</td>
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<td>CATHINE</td>
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<td>CYCLOBARBITAL</td>
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<td>5-(1-cyclohexen-1-y)-5-ethylbarbituric acid</td>
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<td>FLUNITRAZEPAM**</td>
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<td>5-(α-fluorophenyl)-1,3-dihydro-1-methyl-7-Nitro-2H-1,4-benzodiazepin-2-one</td>
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<td>GLUTETHIMIDE</td>
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<td>2-ethyl-2-phenylglutarimide</td>
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### SUBSTANCES IN SCHEDULE IV

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<td>ALLOBARBITAL</td>
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<tr>
<td>ALPRAZOLAM</td>
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<td>8-chloro-1-methyl-6-phenyl-4H-s-triazolo[4,3-a][1,4]benzodiazepine</td>
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<tr>
<td>AMFEPRAMONE</td>
<td>diethylpropion</td>
<td>2-(diethylamino)propionpheneone</td>
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Update 5 of 1.4.2004
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<td>BARBITAL</td>
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<td>5,5-diethylbarbituric acid</td>
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<tr>
<td>BENZEFETAMINE</td>
<td>benzphetamine</td>
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<td>BROMAZEPAM</td>
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<td>7-bromo-1,3-dihydro-5-(2-pyridyl)-2H,1,4-benzodiazepin-2-one</td>
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<tr>
<td>NOT AVAILABLE</td>
<td>butobarbital</td>
<td>5-buty-5-ethylbarbituric acid</td>
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<tr>
<td>BROTIZOLAM*</td>
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<td>2-bromo-4-(o-chlorophenyl)-9-methyl-6H-thieno[3,2-f]-1,2-triazolo[4,3-a][1,4]diazepe</td>
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<tr>
<td>CAMAZEPAM</td>
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<td>7-chloro-1,3-di-hydroxy-1-methyl-5-phenyl-2H-1,4-benzodiazepin-2-one dimethylcarbamate (ester)</td>
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<td>CHLORDIAZEPAM</td>
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<td>7-chloro-2-(methylamino)-5-phenyl-3H,1,4-benzodiazepine-4-oxide</td>
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<tr>
<td>CLOBAZAM</td>
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<td>7-chloro-1-methyl-5-phenyl-1H-1,5-benzodiazepine-2,4(3H,5H)-dione</td>
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<td>CLONAZEPAM</td>
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<td>5-(o-chlorophenyl)-1,3-di-hydro-7-nitro-2H-1,4-benzodiazepin-2-one</td>
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<td>CLORAZEPATE</td>
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<td>7-chloro-2,3-di-hydro-2-oxo-5-phenyl-1H-1,4-benzodiazepine-3-carboxylic acid</td>
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<td>CLOTIAZEPAM</td>
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<td>5-(o-chlorophenyl)-7-ethyl-1,3-di-hydro-1-methyl-2H-thieno-[2,3-e]-1,4-diazepin-2-one</td>
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<tr>
<td>CLOXAZOLAM</td>
<td></td>
<td>10-chloro-11b-(o-chlorophenyl)-2,3,7,11b-tetrahydrooxazolo[3,2-d][1,4]benzodiazepin-6(5H)-one</td>
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<td>DELORAZEPAM</td>
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<td>7-chloro-5-(o-chlorophenyl)-1,3-di-hydro-2H-1,4-benzodiazepin-2-one</td>
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<tr>
<td>DIAZEPAM</td>
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<td>7-chloro-1,3-di-hydro-1-methyl-5-phenyl-2H-1,4-benzodiazepin-2-one</td>
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<tr>
<td>ESTAZOLAM</td>
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<td>8-chloro-6-phenyl-4H-5-triazolo[4,3-a][1,4]benzodiazepine</td>
</tr>
<tr>
<td>ETHCHLORVYNOL</td>
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<td>1-chloro-3-ethyl-1-penten-4-yn-3-ol</td>
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<tr>
<td>ETHINAMATE</td>
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<td>1-ethynylcyclohexanol carbamate</td>
</tr>
<tr>
<td>ETHYLLOFLAZEPATE</td>
<td></td>
<td>ethyl 7-chloro-5-(o-fluorophenyl)-2,3-dihydro-2-oxo-1H-1,4-benzodiazepine-3-carboxylate</td>
</tr>
<tr>
<td>ETILAMFETAMINE</td>
<td>N-ethylamphetamine</td>
<td>N-ethyl-α-methylphenethylamine</td>
</tr>
<tr>
<td>FENCAMFAMIN</td>
<td></td>
<td>N-ethyl-3-phenyl-2-norbornanamin</td>
</tr>
<tr>
<td>FENPROPOREX</td>
<td>(α)-3-[(α-methylphenethyl)amino]propionitrile</td>
<td></td>
</tr>
<tr>
<td>FLUDIAZEPAM</td>
<td></td>
<td>7-chloro-5-(o-fluorophenyl)-1,3-di-hydro-1-methyl-2H-1,4-benzodiazepin-2-one</td>
</tr>
<tr>
<td>FLURAZEPAM</td>
<td></td>
<td>7-chloro-1-[2-(diethylamino)ethyl]-5-(o-fluorophenyl)-1,3-di-hydro-2H-1,4-benzodiazepin-2-one</td>
</tr>
<tr>
<td>HALAZEPAM</td>
<td></td>
<td>7-chloro-1,3-di-hydro-5-phenyl-1-(2,2,2-trifluoroethyl)-2H-1,4-benzodiazepin-2-one</td>
</tr>
<tr>
<td>HALOXAZOLAM</td>
<td></td>
<td>10-bromo-11b-(o-fluorophenyl)-2,3,7,11b-tetrahydrooxazolo[3,2-d][1,4]benzodiazepin-6(5H)-one</td>
</tr>
<tr>
<td>KETAZOLAM</td>
<td></td>
<td>11-chloro-8,12b-dihydro-2,8-dimethyl-12b-phenyl-4H-[1,3]oxazino[3,2-d][1,4]benzodiazepine-4,7(6f)-dione</td>
</tr>
<tr>
<td>LEFETAMINE</td>
<td>SPA</td>
<td>(−)-N,N-dimethyl-1,2-diphenylethylamine</td>
</tr>
<tr>
<td>LOPRAZOLAM</td>
<td></td>
<td>6-(o-chlorophenyl)-2,4-dihydro-2-(1-methyl-1-piperazinyl)methylene]-8-nitro-1H-imidazo[1,2-e][1,4]benzodiazepin-1-one</td>
</tr>
<tr>
<td>LORAZEPAM</td>
<td></td>
<td>7-chloro-5-(o-chlorophenyl)-1,3-di-hydro-3-hydroxy-2H-1,4-benzodiazepin-2-one</td>
</tr>
<tr>
<td>LORMETAZEPAM</td>
<td></td>
<td>7-chloro-5-(o-chlorophenyl)-1,3-di-hydro-3-hydroxy-1-methyl-2H-1,4-benzodiazepin-2-one</td>
</tr>
<tr>
<td>MAZINDOL</td>
<td></td>
<td>5-(o-fluorophenyl)-2,5-dihydro-3H-imidazo[2,1-a]isoindol-5-ol</td>
</tr>
<tr>
<td>INN</td>
<td>Other non-proprietary or trivial names</td>
<td>Chemical name</td>
</tr>
<tr>
<td>-------------</td>
<td>---------------------------------------</td>
<td>-------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>MEDAZEPAM</td>
<td></td>
<td>7-chloro-2,3-dihydro-1,5-methyl-1H-1,4-benzodiazipine</td>
</tr>
<tr>
<td>MEFENOREX</td>
<td></td>
<td>N-(3-chloropropyl)-α-methylphenethylamine</td>
</tr>
<tr>
<td>MEPROBAMATE</td>
<td></td>
<td>2-methyl-2-propyl-1,3-propanediol, dicarbamate</td>
</tr>
<tr>
<td>MESOCARB*</td>
<td></td>
<td>3-(α-methylphenethyl)-N-(phenylcarbamoyl)hydnone imine</td>
</tr>
<tr>
<td>METHYLPHENOBARBITAL</td>
<td></td>
<td>5-ethyl-1-methyl-5-phenylbarbituric acid</td>
</tr>
<tr>
<td>METHYPRYLON</td>
<td></td>
<td>3,3-diethyl-5-methyl-2,4-piperidine-dione</td>
</tr>
<tr>
<td>MIDAZOLAM</td>
<td></td>
<td>8-chloro-6-(α-fluorophenyl)-1-methyl-4H-imidazo[1,5-a] [1,4]benzodiazipine</td>
</tr>
<tr>
<td>NIMETAZEPAM</td>
<td></td>
<td>1,3-dihydro-1-methyl-7-nitro-5-phenyl-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>NITRAZEPAM</td>
<td></td>
<td>1,3-dihydro-7-nitro-5-phenyl-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>NORDAZEPAM</td>
<td></td>
<td>7-chloro-1,3-dihydro-5-phenyl-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>OXAZEPAM</td>
<td></td>
<td>7-chloro-1,3-dihydro-3-hydroxy-5-phenyl-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>OXAZOLAM</td>
<td></td>
<td>10-chloro-2,3,7,11b-tetrahydro-2-methyl-11b-phenyloxazolo [3,2-d][1,4]benzodiazipin-6(5H)-one</td>
</tr>
<tr>
<td>PEMOLINE</td>
<td></td>
<td>2-amino-5-phenyl-2-oxazolin-4-one(= 2-imino-5-phenyl-4-oxazolidinone)</td>
</tr>
<tr>
<td>PHENDIMETRAZINE</td>
<td></td>
<td>(+)-(25,35)-3,4-dimethyl-2-phenylmorpholine</td>
</tr>
<tr>
<td>PHENOBARBITAL</td>
<td></td>
<td>5-ethyl-5-phenylbarbituric acid</td>
</tr>
<tr>
<td>PHENOTERMINE</td>
<td></td>
<td>α,α-dimethylphenethylamine</td>
</tr>
<tr>
<td>PINAZEPAM</td>
<td></td>
<td>7-chloro-1,3-dihydro-5-phenyl-1-(2-propynyl)-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>PIPRADROL</td>
<td></td>
<td>1,1-diphenyl-1-(2-piperidyl)-methanol</td>
</tr>
<tr>
<td>PRAZEPAM</td>
<td></td>
<td>7-chloro-1-(cycloxy)methyl)-1,3-dihydro-5-phenyl-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>PYROVALERONE</td>
<td></td>
<td>4'-methyl-2-(1-pyrrolidinyl)valerophenone</td>
</tr>
<tr>
<td>SECIBUTARBITAL</td>
<td></td>
<td>5-sec-butyl-5-ethylbarbituric acid</td>
</tr>
<tr>
<td>TEMAZEPAM</td>
<td></td>
<td>7-chloro-1,3-dihydro-3-hydroxy-1-methyl-5-phenyl-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>TETRAZEPAM</td>
<td></td>
<td>7-chloro-3-[1-cyclohexen-1-y1]-1,3dihydro-1-methyl-2H-1,4-benzodiazipin-2-one</td>
</tr>
<tr>
<td>TRIAZOLAM</td>
<td></td>
<td>8-chloro-6-(α-chlorophenyl)-1-methyl-4H-5-triazolo[4,3-a] [1,4]benzodiazipine</td>
</tr>
<tr>
<td>VINYLBITAL</td>
<td></td>
<td>5-(1-methylbutyl)-5-vinylbarbituric acid</td>
</tr>
</tbody>
</table>

* Included by decision of the Commission on Narcotic Drugs on 22 March 1995, notified by the Secretary-General on 24 May 1995, and becoming fully effective on 19 November 1995.

** Transferred from Schedule IV by decision of the Commission on Narcotic Drugs on 22 March 1995, notified by the Secretary-General on 24 May 1995, and becoming fully effective on 19 November 1995.

Update 5 of 1.4.2004
PART TWO.—NAMES, SYNONYMS, AND TRADE NAMES OF CERTAIN PSYCHOTROPIC SUBSTANCES, THEIR SALTS OR PREPARATIONS UNDER INTERNATIONAL CONTROL

The names of psychotropic substances, as given in the 1971 Convention, and the International Non-proprietary Names are printed in bold type. They are accompanied by a page reference to Part One, where the chemical formulae and trivial names of psychotropic substances, if applicable, can be found.

The other names, synonyms, or trade names apply either to pure psychotropic substances, the salts of psychotropic substances, or to preparations containing either the pure substance or its salt form; in such cases, the name, synonym or trade name is accompanied by the name of the controlled substance given in Part One. These names are limited to Schedules I, II and III controlled substances.

This list is not exhaustive, and the absence of the name of a preparation containing a psychotropic substance does not mean such a preparation is not under international control. Preparations containing psychotropic substances under international control may have the same name but different formulations in different countries. In such cases, therefore, reference should be made to the composition as indicated on the product label and the name of the substance in question always should be checked against the chemical designation or formula for that substance. A preparation may contain, in addition to internationally controlled psychotropic substances, other non-controlled substances. Such a preparation is subject to the same measures of control as the psychotropic substance which it contains, and, if it contains more than one substance, to the measures applicable to the most strictly controlled of those substances.

A

Abisint → Flunitrazepam
Acetadol → Amfetamine
Acetonova → Secobarbital
Acogesic → Amfetamine
Actedrin → Amfetamine
Actedron → Amfetamine
Actemrin → Amfetamine
Actemnetas → Amfetamine
Actiphos → Amfetamine
Activamin → Amfetamine
Ad-Nil → Levamfetamine
Adapax → Amfetamine
Adedate → Dexamfetamine
Adelgon → Amfetamine
Adelgel → Amfetamine
Adepsina → Phenmetrazine
Adifuge → Amfetamine
Adipan → Amfetamine or Dexamfetamine or Metamfetamine
Adiparol → Amfetamine or Dexamfetamine or Amfetamine
Adixep → Metamfetamine
Adipsocett → Cathine
Adipsid → Phenmetrazine
Adolinfant → Methaqualone
Adrizine → Dexamfetamine
Afgil → Phenmetrazine
Afarin → Dexamfetamine or Amfetamine
Akalon-T → Methaqualone
Akedrin → Amfetamine
Akedron → Amfetamine
Akedrone → Amfetamine
Akitilin → Methylphenidate
Aktrodron → Amfetamine
Aladorine → Secobarbital
Albemap → Dexamfetamine
Alentol → Amfetamine
Alertyl → Amfetamine
Alflimid → Glutethimide
Algostase → Amobarbital
Alidin → Amobarbital
Allobarbital → See page 3
Alloedone → Amfetamine
Allobarbitol → Butabital
Almotracina-S → Metamfetamine
Alolone → Amfetamine
Alprazolam → See page 3
Alitral → Amfetamine
Allyhyde → Secobarbital
Am-plus → Dexamfetamine
Am-sul → Dexamfetamine
AMA → Secobarbital
Ambar → Metamfetamine
Amcose X → Dexamfetamine
Amex → Dexamfetamine
Amfaretal → Metamfetamine
Amfe-Dyn → Dexamfetamine
Amfepramone → See page 3
Amfetamin, -a, -i → Amfetamine
Amfetamine → See page 3
Amfeutasul → Amfetamine or Dexamfetamine
Amfe-Dyn → Dexamfetamine
Amfex → Amfetamine or Dexamfetamine + Amobarbital
Amoridil → Levamfetamine
Amorpan → Cathine
Amosoco → Secobarbital
Amphactil → Dexamfetamine
Amphetex → Dexamfetamine
Amphetamine → Amfetamine
Amphetamine + Amfetamine
Amphetamine + Dexamfetamine
Amphetamine + Metamfetamine
Anfetam → Amfetamine
Anfetamina → Amfetamine
Anfetamina → Amfetamine
Anfetamine → Amfetamine
Anfetamine → Amfetamine
Anfetamine → Phencyclidine
Anfetoxe → Amfetamine + Pheno-barbital
Anfodex → Amfetamine + Amobarbital
Amfex → Amfetamine + Amobarbital
Anfetamin → Amfetamine
Anfetamin → Amfetamine
Anfetamin → Amfetamine
Anfetamin → Amfetamine
Anfetamin → Amfetamine
Anfetamin → Amfetamine
Anfetamin → Amfetamine
Anfetamin → Amfetamine
Angorex → Amfetamine + Pheno-barbital
Anotrac → Phenmetrazine
Amfe-Dyn → Dexamfetamine
Amfe-Dyn → Dexamfetamine
Amfe-Dyn → Dexamfetamine
Amfe-Dyn → Dexamfetamine
Anorex → Phenmetrazine  
Anorexico Rupiexor → Phenmetrazine  
Anorexil → Phenmetrazine  
Anorexine → Amfetamine or Dexamfetamine  
Anorexyl → Phenmetrazine  
Anphine → Buprenorphine  
Amsudral → Amobarbital  
Antidipositan X-112S → Cathine  
Antime forte → Secobarbital  
Antiniux → Ziprop  
Antiniuxil-Z → Ziprop  
Antora-B → Secobarbital  
Anixe → Dexamfetamine + Cyclobarbital  
Aparine → Metamfetamine  
Apredine → Secobarbital  
Apetine → Dexamfetamine  
Apagualon → Methaqualone  
Apoqualon → Methaqualone  
Appetrol → Dexamfetamine  
Aprotol → Metamfetamine  
Aqual → Methaqualone  
Aqualon → Methaqualone  
Ardelex → Dexamfetamine  
Artiil → Mphenylidate  
ASAP Compound → Butalbital  
Ascom → Butalbital  
Aspindol → Secobarbital  
Asphalt Venue → Amfetamine  
Astidine → Amfetamine  
Astminor → Amobarbital  
Atrosedan → Pentobarbital

B
 Bromidrox → Dexamfetamine + Meprobamate  
Bansap → Butalbital  
Bap → Secobarbital  
Bar-Dex → Dexamfetamine  
Bar-5 → Secobarbital  
Bar-3 → Secobarbital  
Barbaml → Amobarbital  
Barbioloxe → Dexamfetamine + Phenobarbital  
Barbinc → Secobarbital  
Barbital → See page 4  
Barbitonico → Secobarbital  
Bardopent → Pentobarbital  
Barbosec → Secobarbital  
Barsec → Secobarbital  
B-Dual N → Flunitrazepam  
Bechzilolo → Ziprop  
Belcamino → Amfetamine + Phenobarbital  
Bellanox → Amobarbital or Secobarbital  
Benased → Methaqualone  
Bendor → Methaqualone  
Benepac → Amfetamine  
Benazafinyl → Amfetamine  
Benzamine → Amfetamine  
Benzaminel → Amfetamine  
Benzedrex → Amfetamine  
Benzedrin → Amfetamine  
Benzedrina → Amfetamine  
Benzedrine → Amfetamine  
Benzafetamine → See page 3  
Benzphetamine → Beafetamine  
Benzohone → Amfetamine  
Benzopson → Dexamfetamine  
Benzpropom, -e, -um → Amfetamine  
Beta-a-minopropylbenzene → Amfetamine  
Betafedrina → Dexamfetamine  
Beval → Secobarbital  
Bi-imesonal → Secobarbital  
Bifetamine T → Amfetamine + Dexamfetamine  
Binoctal → Amobarbital or Secobarbital  
Bioaption → Fenetylline  
Biodramina D → Dexamfetamine  
Biosedon Retro → Methaqualone  
Biosedon → Methaqualone  
Bipanal → Secobarbital  
Biphetacel → Amfetamine  
Biphedrin, -e → Amfetamine + Dexamfetamine  
Biphedrine-T 12.5 → Amfetamine + Dexamfetamine  
Biphedrine-T 20 → Amfetamine + Dexamfetamine  
Bipinal → Secobarbital  
Bipinal sodium → Secobarbital  
Bisecogen No. 1 → Secobarbital  
Bisecogen No. 2 → Secobarbital  
Blozdrin → Amfetamine  
Bon-Sonni → Methaqualone  
Bonus → Pentazocine  
Bourdine → Methaqualone  
Bontid → Dexamfetamine  
Bontril → Amfetamine or Dexamfetamine  
Brocolafetamine → See page 2  
Bromadryl F → Phenmetrazine  
Bromazepam → See page 4  
Bromo-DEX → DOB  
Bronczinina → Ziprop  
Brox → Ziprop  
Brozolam → See page 4  
B-RE-DFIA → DOB  
Buffadine → Secobarbital  
Buprenex → Buprenorphine  
Buprenorphine → See page 3  
Buprex → Buprenorphine  
Bustaid → Metamfetamine + Pentobarbital  
Butabarbital → Butalbital  
Butalbital → Butalbital  
Butal Compound → Butalbital  
Butalibital → See page 3  
Butaligen → Butalbital  
Butinal Capsules → Butalbital  
Butobarbital → See page 4  
Busseco → Secobarbital  
Butylone → Pentobarbital  
Butylone → Pentobarbital

C
 Caffergot-Pb → Butalbital  
Calfim → Phenmetrazine  
Calmogen → Methaqualone  
Camazepan → See page 4  
Camoxules → Dexamfetamine  
Captagon → Fenetylline  
Carboxyphen → Dexamfetamine  
Carbital → Pentobarbital  
Catalip → Amfetamine + Phenobarbital  
Cateudil → Methaqualone  
Catrine → See page 3  
Cathtamine → See page 2  
Cellumine → Dexamfetamine  
Celutin → Phenmetrazine  
Cendex → Dexamfetamine  
Cenionima → Amfetamine  
Centredron → Methylphenidate  
Centramine, -a → Amfetamine  
Cerebroil → Amfetamine  
CERM-3024 → Ziprop  
Cerotal → Methaqualone  
Cetafedrin, -a → Metamfetamine  
Chemdas → Dexamfetamine  
Chemetrazine → Phenmetrazine  
Chemosco B → Secobarbital  
Chemosact → Secobarbital  
Chemosact 1100 → Secobarbital  
Chemosact 200 → Secobarbital  
Chestox → Metamfetamine  
Chilivax → Ziprop  
Chlordiazepoxide → See page 4  
Chlorothyroidin → Amfetamine  
Chryptar → Secobarbital  
Cidin → Methaqualone  
Citexal → Methaqualone  
Citizeta → Ziprop  
C.L.M. → Amfetamine  
Clobazam → See page 4  
Clonezepam → See page 4  
Clonazepate → See page 4  
Clorofenidato → Methylphenidate  
Clotiazepam → See page 4  
Cloxazolam → See page 4  
Codexin → Dexamfetamine + Phenobarbital  
Codexin T → Dexamfetamine  
Coffady, -e → Secobarbital  
Coloplex → Ziprop  
Comobarb → Secobarbital  
Conadyn → Dexamfetamine  
Conexine → Flunitrazepam  
Controlgrass → Phenmetrazine  
Corvit C → Metamfetamine  
Corovas → Secobarbital  
Corvivine → Metamfetamine  
Cory-Eze → Metamfetamine  
Corydrane → Amfetamine  
Cosenal → Secobarbital  
Cratodin → Amfetamine  
Credomin → Metamfetamine  
Cuartal "N" → Amobarbital  
Curban → Dexamfetamine  
Cycolbarbital → See page 3  
Cycolbarbitone → Cyclobarbital  
Cycotin → Dexamfetamine  
Cydrid → Levamfetamine  
Cydrid → Levamfetamine

D
 DA-5 → Dexamfetamine  
DA-10 → Dexamfetamine
DA-15-T → Dexamfetamine
Dadex → Dexamfetamine
Dazcon Secoanal → Secobarbital
d-amfetasm → Dexamfetamine
d-amphetaminne → Dexamfetamine
d-amphetasul → Dexamfetamine
Daprisal → Amfetamine
Darrench → Flunitrazepam
Daro → Dexamfetamine
Darodex → Dexamfetamine
Darosc → Secobarbital
da-Timo → Dexamfetamine
D.A.S. → Dexamfetamine
D-asma → Secobarbital
Daumed → Methaqualone
Davicina → Metamfetamine
De-pheta-caps → Dexamfetamine
Dee-Dex-10 → Metamfetamine
De-10 → Metamfetamine
Dehistol → Dexamfetamine
Deksamfetamin → Dexamfetamine
Delaviral → Zippro
delcobese → Amfetamine + Dexamfetamine
Del Drin → Dexamfetamine
Delfetamine → Metamfetamine
Delgacerol → Phenmetrazine
Delgaxit → Phenmetrazine
Delorazepam → See page 4
Deltos → Dexamfetamine
Delta 9-tetrahydrocannabinol → See page 3
Delta 9-THC →
\[\text{delta-9-tetrahydrocannabinol}\]
Deltyane →
\[\text{delta-9-tetrahydrocannabinol}\]
Delysid → Lysergide
Demetovix → Zippro
Deoxyxopredine → Amphetamine
Depalone → Dexamfetamine
Depezime → Methaqualone
Depezine → Methaqualone
Depralpad → Dexamfetamine
Deprot-solamin → Secobarbital
Deridanal → Cyclobarbitral
Desamfetamine → Dexamfetamine
Desanca → Metamfetamine
Desarex → Dexamfetamine
Desbutal grauert fuert → Dexamfetamine
Desbutal → Metamfetamine + Pento-
barbitral
Desbutal Gradumet → Metamfetamine
Deseprine → Metamfetamine
Desepin → Metamfetamine
Desexets → Metamfetamine
Desfedin → Metamfetamine
Desodex → Metamfetamine
Des-O-E → Metamfetamine
Desopen G → Metamfetamine
Desopen L → Metamfetamine
Desoxedrin → Metamfetamine
Desoxedrine → Metamfetamine
Desoxetin → Metamfetamine
Des-Oxo-5 → Metamfetamine
Desoxyephedrin, e → Metamfetamine
1-Desoxyephedrin, e → Levomethamphetamine
d -desoxyphedrine → Metamfetamine
dl-desoxyphedrine →
\[\text{Metamfetamine}\]
Desoxynf → Metamfetamine
Desoxyn, e → Metamfetamine
Desoxynophedrin, e → Amfetamine
Desoxyped → Metamfetamine
Desoxyped → Metamfetamine
Destim → Metamfetamine
d-Desyn → Metamfetamine
Desped → Metamfetamine
\[\text{DEt} \rightarrow \text{See page 2}\]
Detonal → Secobarbital
Devixil → Zippro
DEX-M → Dexamfetamine
Dexa-ket → Dexamfetamine
Dexa-sequels → Dexamfetamine
Dexcaps → Dexamfetamine
Dexalon → Dexamfetamine
Dexamed → Dexamfetamine
Dexamfetamin, -> Dexamfetamine
Dexamfetamine → See page 3
Dexamill → Dexamfetamine
Dexam, -> Dexamfetamine
Dexam Tablets → Amfetamine
Dexamobarb → Dexamfetamine + Amobarbital
Dexampec → Dexamfetamine
Dexamphate → Dexamfetamine
Dexamphieta → Dexamfetamine
Dexamphetamin, -e, -um → Dexamfetamine
Dexamphoid → Dexamfetamine
Dexamyl Spansules → Dexamfetamine + Amobarbital
Dexamyl → Dexamfetamine + Amobarbital
Dexanfetan → Dexamfetamine
Dexaphamine → Dexamfetamine
Dexaph → Dexamfetamine
Dexasp → Dexamfetamine
Dextatal-5 → Dexamfetamine + Pheno-
barbitral
Dextatal-10 → Dexamfetamine + Pheno-
barbitral
Dexdace → Dexamfetamine
Dexdelay T.D. → Dexamfetamine
Dexdem → Dexamfetamine
Dexdrina → Dexamfetamine
Dexdrina Spansule → Dexamfetamine
Dexedrine → Amfetamine or Dex-
amfetamine
Dexedrine Spansule → Dexamfetamine
Dexefatamine → Dexamfetamine
Dexellets → Dexamfetamine
Dexfenmetrazin → Phenmetrazine
Dexifen → Metamfetamine
Dexine → Dexamfetamine
Dexin → Dexamfetamine
Dex-M → Dexamfetamine
Dexobarb → Dexamfetamine + Amobarbital
Dexocodone → Dexamfetamine
Dexone-C → Dexamfetamine
Dexspirone → Metamfetamine
Dexostar → Dexamfetamine
Dexsyn → Dexamfetamine + Pheno-
barbitral
Deoxid → Dexamfetamine + Metamfetamine
Dexpemmetrazine → Phenmetrazine
Dexpam → Dexamfetamine
Dexserpine → Dexamfetamine
Dextin → Metamfetamine
Dexten → Dexamfetamine
Dextenal → Dexamfetamine
Dexteron → Dexamfetamine
Dextinm → Metamfetamine
Dextin → Dexamfetamine
Dexton → Dexamfetamine
Dextron → Dexamfetamine
Dextro-10 → Dexamfetamine
Dextro-15 → Dexamfetamine
Dextro-Amphetamine →
\[\text{Dexamfetamine}\]
Dextroamphetamin, e → Dexamfetamine
Dextroamphetamin → Dexamfetamine
Dextroanfetamin Compuesta →
\[\text{Dexamfetamine}\]
Dextroanfetaminin → Dexamfet-
amine
Dextrobar → Dexamfetamine + Amo-
barbital
Dextrobarb → Dexamfetamine +
Phenobarbital
Dextrocap → Dexamfetamine
Dextro-desoxyphedrine → Metamfet-
amine
Dextrolon → Dexamfetamine
Dextromine → Dexamfetamine
Dextro-obecaps → Dexamfetamine
Dextro-prodofetamine →
\[\text{Dexamfetamine}\]
Dextro-unicelles → Dexamfetamine
Dexules → Dexamfetamine
Dexyfed → Metamfetamine
Dexytal → Dexamfetamine + Amo-
barbital
Diamet → Metamfetamine
Diazepam → See page 4
Diazida → Phenmetrazine
Diazida "T" → Phenmetrazine
Diesed → Metamfetamine + Pheno-
barbital
Dietamine → Amfetamine
Dietae → Cathine
Dilavert → Methaqualone
2,5 Dimethoxyamphetamine → DMS
2,5 Dimethoxy-4-ethylamphetamine →
\[\text{DOET}\]
Dimexin → Amfetamine
Dimexin "T" → Amfetamine
Diphenil → Amfetamine
Dinocin → Secobarbital
Dintospina → Amfetamine
Diobese → Metamfetamine
Diocarb → Dexamfetamine
Diocurb → Dexamfetamine
Dipen → Amfetamine
Diphyles → Dexamfetamine
Diphyles → Dexamfetamine
Diseren → Methaqualone
Distoid → Methaqualone
Diudorm → Methaqualone
Diurobese → Metamfetamine
Divinocin → Secobarbital
DMA → See page 2
\[\text{DMHP} \rightarrow \text{See page 2}\]
DMT → See page 2
DOB → Brolamfetamine
Dobo → Dexamfetamine

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Halazepam → See page 4
Halodorm → Methaqualone
Haloazolam → See page 4
HAN ALL → Pentazocine
Hansaem → Pentazocine
Hasaplene → Amfetamine
Haurydorm → Secobarbital
Haxsen → Secobarbital
Hegosedan → Pentobarbital
Hemical → Secobarbital
Hemidon → Methaqualone
Hetamine → Dexamfetamine
Hexat → Pentazocine
Hipnosedon → Flunitrazepam
Hipnox → Flunitrazepam
Hiron → Metamfetamine
Hirclystelin → Amfetamine
Holodorm → Methaqualone
Hydix → Metamfetamine
Hydroxozaxin → Phenmetrazine
Hyne → Methaqualone
Hyninal → Methaqualone
Hypro → Methaqualone
Hyphet → Metamfetamine
Hypponorm → Flunitrazepam
Hypront → Pentobarbital
Hypron → Mecloqualone
Hyppone → Secobarbital or Amobarbital
Hyptonol → Secobarbital
Hyproval-calium → Cyclobarital
Hyprox → Cyclobarital
Hyprotol → Secobarbital
Hyptor → Methaqualone
Hyptran → Methaqualone
Hyptrol → Secobarbital

I
Iasson → Mecloqualone
Ibadex → Metamfetamine
Ibizoedrine → Amfetamine
Ienalb → Butalbital
Idonyl → Methaqualone
Ipharm → Phenmetrazine
Imedene → Secobarbital
Imenotal → Secobarbital
Imesonal → Secobarbital
Immenoctal → Secobarbital
Immenox → Secobarbital
Imdial → Methaqualone
Ingafe → Amfetamine
Inscial → Cathine
Insonmyl → Secobarbital
Instilin → Amfetamine
Ional → Secobarbital
Ional sodium → Secobarbital

J
Jactus → Ziproprol
Jimegon → Pentazocine
Jimegon-N → Pentazocine
Jurmun → Methaqualone or Pento-barbital

K
Kalamphein → Metamfetamine
Karomal → Methaqualone
Kelipaver Compostium → Secobarbital
Kemodrin → Metamfetamine
Ketazolam → See page 4
Kinortina → Dexamfetamine
Korossec → Secobarbital
Kusal-sodium → Secobarbital

L
Lacobrate → Methaqualone
Laev-aphetamine → Levamfetamine
Laf → Methaqualone
L-amfetamine → Levamfetamine
Lanabar → Secobarbital
Lanazine → Metamfetamine
Lanirof → Butalbital
Lanorinal → Butalbital
Lasodex → Dexamfetamine
Lavabo → Levamfetamine
Laybar → Secobarbital
L-Deszoxyphedrine → Levo-methamphetamine
Lefetamine → See page 4
Len-5 → Dexamfetamine
Len-10 → Amfetamine
Len-15 → Dexamfetamine
Lenampheta → Amfetamine
Lezin → Amfetamine
Leofan → Amfetamine
Lepatan → Bupenorphine
Leptaine → Amfetamine
Leptamine → Amfetamine
Lethobar → Pentobarbital

M
Mabutone → Dexamfetamine
Madrine → Metamfetamine
Magritz → Methylphenidate
Maigret → Levamfetamine
Mamphe → Metamfetamine
Mandrax → Methaqualone
Mandrux → Methaqualone
MAOA → Methaqualone
Margesic → Butalbital
Marinol → Delta-9-tetrahydro-cannabinol
Marsin → Phenmetrazine
Maxefed → Metamfetamine
Maxibamato → Dexamfetamine + Meprobamate
Maxtion → Dexamfetamine
Mayobrol → Secobarbital
Mazindol → See page 4
MDA → Tamemfetamine
MDEA → N-ethyl MDA
MDMA → See page 2
Meballymal → Secobarbital
Meballymalnatrium → Secobarbital
Meballymal sodium → Secobarbital
Meballymalum → Secobarbital
Meb mal-latrum → Pentobarbital
Mebunat → Pentobarbital
Mebunat → Phenmetrazine
Mecloqualona → Mecloqualone
Mecloqualon → Mecloqualone
Mecloqualone → See page 3

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Phyteia → Cathine
Phyteia Schlangenheitsdrages → Cathine
Pia → Amfetamine
Pinazepam → See page 5
Pipradrol → See page 5
Piradine → Metamfetamine
Piramitol → Amobarbital
Pireclina → Amfetamine + Pheno- barbital
Pirimetin → Methylphenidate
Placidol → Amobarbital
Plimasin → Methylphenidate
Plurocin 13 → Amfetamine
PMA → See page 2
Polyglicic → Dexamfetamine + Pentobarbital
Potensan → Dexamfetamine + Amobarbital
Praecialn → Pentobarbital
Pramil → Secobarbital
Prann → Metamfetamine
Prazepam → See page 5
Prefin → Buprenorphine
Prelazin → Phenmetrazine
Preldin → Phenmetrazine
Preldin Compositum → Phenmetrazine
Preldin Endurants → Phenmetrazine
Premenco → Amfetamine
Pre-Sonil → Flunitrazepam
Primun → Flunitrazepam
Pro-Dorm → Methaqualone
Pro-Dorm Retard → Methaqualone
Pro-Dextero → Dexamfetamine
Probese → Phenmetrazine
Probese A-B-C → Amfetamine + Phenobarbital
Probese-P → Phenmetrazine
Probese V.M. → Amfetamine + Phenobarbital
Probesil → Phenmetrazine
Procalmidor → Methaqualone + Meptrobanime
Prodomol → Pentobarbital
Profamina → Amfetamine
Proferetina → Amfetamine
Proferetin → Amfetamine
Proferin-Lam → Dexamfetamine
Pivalaire → Dexamfetamine
Promeno → Amfetamine + Phenobarbital
Promoact → Secobarbital
Pronox → Secobarbital
Prontalpine → Amobarbital
Propamin, e → Metamfetamine
Propanovitan → Metamfetamine
Properyl → Amfetamine
Propisamine → Amfetamine
Proplan → Dexamfetamine
Proquinol → Secobarbital
Prosomnyl → Amobarbital
Prosonal → Secobarbital
Protension → Butalbital
Provadental → Methaqualone
Psicergina → Amfetamine + Metamfetamine
Psicopsan → Metamfetamine
Psilocibina → Psilocybine
Psilocin → Psilocine, Psilotsin
Psilotsin → Psilocine, Psilotsin
Psilocine → See page 2
Psilocybine → See page 2
Psiliotin → See page 2
Psiquergina → Metamfetamine
Psychamin, e → Phenmetrazine
Psychadrinum → Amfetamine
Psychergine → Metamfetamine
Psychoglutal → Amfetamine
Psychoton → Amfetamine
Psychoton → Metamfetamine
Pulmasma → Secobarbital
Pydex → Dexamfetamine
Pyrideine → Metamfetamine
Pyraexyl → Parahexyl
Pyrovaleron → See page 5
Q
Q.B. tabs → Secobarbital
Quaalude → Methaqualone
Quaalude 300 → Methaqualone
Quad-sed → Secobarbital
Quad-set → Secobarbital
Quadamine → Amfetamine + Dexamfetamine
Quadrabar → Secobarbital
Quadramine → Dexamfetamine
Quia-a-zone → Secobarbital
Quillatone → Secobarbital
Quinaharb → Secobarbital
Quinbalbarb → Secobarbital
Quinbalbarbione → Secobarbital
Quinbarbione sodium → Secobarbital
Quinsalspan → Secobarbital
Quinatone → Secobarbital
Quinased → Secobarbital
Quinbar → Secobarbital
Quinbarbium → Secobarbital
Quindorm → Secobarbital
Quinidox → Metamfetamine
Quinoton → Secobarbital
Quitol → Pentazocine
QZ2 → Methaqualone
R
Racephen → Amfetamine
Raphetamine → Amfetamine
RAS → Amfetamine
Rauridwine → Amfetamine
Ravana → Pentobarbital
Razepam → Flunitrazepam
Rebuso → Methaqualone
Recetal → Methaqualone
Recto-dumoban → Dexamfetamine + Phenobarbital
Redipak → Secobarbital
Redotex → Dexamfetamine + Phenobarbital
Reductor supremos → Phenmetrazine
Reduform → Cathine
Redulan → Phenmetrazine
Remethon → Amfetamine
Renolphan → Buprenorphine
Repocal → Pentobarbital
Reposad → Secobarbital
Resop → Secobarbital
Resporil → Methaqualone
Retamphe → Metamfetamine or Methaqualone
Rexopal → Zipeprol
Respirase → Zipeprol
Resiprex → Zipeprol
Resydross → Metamfetamine
Reves → Methaqualone
Revesess → Methaqualone
Revicaps → Dexamfetamine
Revolan → Phenmetrazine or Methaqualone
Revolan Retard → Methaqualone
Revolans → Methaqualone
Rhinodrin → Amfetamine
Ridolan → Methaqualone
Riloxed → Methaqualone
Rigenox → Glutethimide
Rilatan, e → Methylphenidate
Rino-Made → Amfetamine
Rinotricina → Amfetamine
Riporest → Methaqualone
Ritalin, n, e → Methylphenidate
Ritalin SR → Methylphenidate
Ritonic → Methylphenidate
Ro 5-4200 → Flunitrazepam
Ro-Trim → Dexamfetamine + Phenobarbital
Robarb → Amobarbital
Robese → Dexamfetamine
Robhipol → Flunitrazepam
Robhinsol → Flunitrazepam
Robhynol → Flunitrazepam
Robynos → Flunitrazepam
Rolatimide → Glutethimide
Rolicyclindina → Rolicyclidine
Rolicyclidine → See page 2
Roulsone → Methaqualone
Rouqualon, e → Methaqualone
Roxyn → Metamfetamine
Ru-spas → Secobarbital
Rubifen → Methylphenidate
Ryna → Metamfetamine
S
Sambodil → Dexamfetamine
Saccamine → Amfetamine or Dexamfetamine
Saccamine 10 → Amfetamine
Saccamine 20 → Amfetamine
Sacieti → Amfetamine
Sacieti-Forndett → Phenmetrazine
Saldeva → Amfetamine
(S)-2-Aminopropiophenone → Cathinone
Sandoptal → Butalbital
Sanicopyrine → Secobarbital
Sanotus → Zipeprol
Santus → Zipeprol
Satieti → Amfetamine
Satietyl → Amfetamine
Savedorm → Methaqualone
S.B.P. → Secobarbital
S.B.P. plus → Secobarbital
S.B.P. secobarb → Secobarbital
Scambellim → Dexamfetamine
Tecnal-C → Butalbital  
Temazepam → See page 5  
Temgesic → Buprenorphine  
Temgesic-sublingual → Buprenorphine  
Temgesic Sublingualis → Buprenorphine  
Tempidon → Secobarbital  
Temporidrat → Dexamphetamine  
Tenamfetamine → See page 2  
Tencolinea → Amfetamine or Dexamphetamine  
Tencosedol → Secobarbital or Butalbital or Pentobarbital  
Tenocydilone → See page 2  
Tenodron → Metamphetamine  
Tensophoril → Amobarbital  
Tetrahydrocannabinol → See page 2  
Tetrallobarbitol → Butalbital  
Tetrasecobarbital → Secobarbital  
Tetrazepam → See page 5  
THC → Tetrahydrocannabinol  
Thendorm → Methaqualone  
Theo-oberamine → Amphetamine  
Theophyllineethylamphetamine → Fenetyline  
Theosol → Dexamphetamine  
Thinz → Cathine  
Thoral-dex → Amphetamine + Dexamphetamine  
Therazl → Dexamphetamine  
Thyroox → Dexamphetamine  
Thyrophem → Dexamphetamine  
Tidex → Dexamphetamine  
Tidigesic → Buprenorphine  
Timed Tridex → Dexamphetamine  
Timely → Dexamphetamine  
Tiqualoiene → Methaqualone  
Tiqualone → Methaqualone  
TMA → See page 2  
Tolinon → Methaqualone  
Tomend → Methaqualone  
Tonedron → Metamphetamine  
Tonevrol → Secobarbital  
Tonica-asclepis → Amphetamine  
Tominubalgyl → Mecloqualone  
Tonoplex → Amphetamine  
Toquilon → Methaqualone  
Toquilone Compositum → Methaqualone  
Toquizon → Methaqualone  
Toraflon → Methaqualone  
Torgesic → Buprenorphine  
Torinal → Methaqualone  
Tosparyl → Pentazocine  
Tranquel → Dexamphetamine  
Tranquiderox → Dexamphetamine  
Transtil → Amobarbital  
Tri-barb → Secobarbital  
Tridesor → Methaqualone  
Triazolam → See page 5  
Triflucyl → Methaqualone  
3,4,5 Trimethoxyamphetamine → TMA  
Trinex → Dexamphetamine + Amobarbital  
Trimeed → Amphetamine  
Trised → Secobarbital  
Trip-notch → Secobarbital  
Triple barbiturate → Secobarbital  
Triple sédative with HMB → Secobarbital  
Tripropan → Amphetamine + Phenanobarbital  
Triopropane → Amphetamine  
Trisomin → Secobarbital  
Tualone → Methaqualone  
Tualol → Methaqualone  
Tualol, -a, e → Methaqualone  
Tubex → Pentobarbital  
Tuinal → Amobarbital or Secobarbital  
Tuinal 303 → Secobarbital  
Tuinal 304 → Secobarbital  
Tuisc → Secobarbital  
Tuqualone → Methaqualone  
Tussate → Dexamphetamine  
Tusigien → Zipropol  
Tusipriv → Zipropol  
Tussiflex → Zipropol  
Twin-barbital → Secobarbital  
Tynamfast → Dexamphetamine  

U  
U-17312E → Etryptamine  
Ufora → Levamfetamine  
Union-nox → Cyclobarbital  
Urginal-sed → Secobarbital  

V  
Valerbe → Secobarbital  
Vallastal → Amphetamine  
Valsera → Flunitrazepam  
Vapedrin, -e → Amphetamine  
Vasilon → Secobarbital  
Ventanarcol → Pentobarbital  
Veritargne → Methaqualone  
Vesparax → Secobarbital  
Vesparax Fuerte → Secobarbital  
Vesparax Mite → Secobarbital  
Vesparax novum → Secobarbital  
Vesparax R → Secobarbital  
Vesparaxette → Secobarbital  
Vesparaxettes → Secobarbital  
Vesperax → Secobarbital  
Vinybital → See page 5  

W  
Wil-spas → Secobarbital  
Willedrine → Secobarbital  
Willpower → Phentemazine  

Z  
Zalban → Buprenorphine  
Zamitan → Dexamphetamine  
Zamitrol → Dexamphetamine + Amobarbital  
Zemesoxyn → Metamphetamine  
Zenidex → Dexamphetamine  
Zipropol → See page 3  
Zipertoss → Zipropol  
Ziloxol → Zipropol  
Ziprol → Zipropol  
Zumba → Amphetamine  
Zumbaan → Amphetamine  
Zyklobarbit-Kalzium → Cyclobarbital  

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<table>
<thead>
<tr>
<th>Psychotropic substance</th>
<th>Base or salt</th>
<th>Approximate % anhydrous base content</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allobarbital</td>
<td>Aminophenazine</td>
<td>51</td>
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<tr>
<td>Amfepramone</td>
<td>Glutamate</td>
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<td>Hydrochloride</td>
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<td>Resinate</td>
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<tr>
<td>Amfetamine</td>
<td>Acetylsalicylate</td>
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<td>Para-aminophenacyacetate</td>
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<td>Parachlorophenoxyacetate</td>
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<td>Pentobarbiturate</td>
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<td>Phosphate (1 mol. base)</td>
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<tr>
<td></td>
<td>Phosphate (2 mol. base)</td>
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<tr>
<td></td>
<td>Resinate</td>
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</tr>
<tr>
<td></td>
<td>Sulfate (2 mol. base)</td>
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<tr>
<td></td>
<td>Tannate</td>
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<tr>
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<td>Bitartrate</td>
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<td>Tartrate (2 mol. base)</td>
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<tr>
<td>Aminoxeex</td>
<td>Fumarate</td>
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<tr>
<td>Amobarbital</td>
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<td></td>
<td>Sodium</td>
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<tr>
<td>Barbital</td>
<td>Calcium (2 mol. base)</td>
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<td>Magnesium (2 mol. base)</td>
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<tr>
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<td>Sodium</td>
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<td>Benzftetamine</td>
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<td>Bromalamfetamine (DOB)</td>
<td>Hydrochloride</td>
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<td>Buprenorphine</td>
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<td>Sulfate (2 mol. base)</td>
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<td>Psychotropic substance</td>
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<td>Approximate % anhydrous base content</td>
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<td>Tartrate (2 mol. base, 2 H₂O)</td>
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Update 5 of 1.4.2004
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PART FOUR. — PROHIBITION OF AND RESTRICTIONS ON EXPORT AND IMPORT PURSUANT TO ARTICLE 13

The Secretary-General has transmitted notifications concerning the prohibition of the importation of specific substances in Schedules II, III or IV of the Convention which were received from the following countries. The notations are presented as follows: (A) Notifying countries listed alphabetically, followed by the prohibited substances and dates of notifications; (B) Prohibited substances listed alphabetically, followed by the names of notifying countries. The prohibitions are effective, with respect to exporting countries, as of the date of receipt of the Secretary-General’s notification.

Attention exporting countries:

Upon notification of a prohibition, a country must take measures to ensure that none of the substances specified in the notification is exported to the country or one of the regions of the notifying country. Exports of the prohibited substance(s) may be permitted only when a special import licence has been issued by the notifying country, in accordance with the provisions of article 13.

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IATA – Dangerous Goods Regulations

Definitions of nine classes of dangerous goods in the IATA Dangerous Goods Regulations

Class 1: Explosives

Class 1 comprises:
– explosive substances, except those whose predominant hazard should be in another class;
– explosive articles, except devices containing explosive substances in such a limited quantity or of such a character that their inadvertent or accidental ignition or initiation, during transport, will not cause any manifestation of projection, fire, smoke, heat or loud noise external to the device; and
– articles and substances not mentioned above which are manufactured with a view to producing a practical explosive or pyrotechnic effect.

Division 1.1
Articles and substances having a mass explosion hazard.

Division 1.2
Articles and substances having a projection hazard but not a mass explosion hazard.

Division 1.3
Articles and substances having a fire hazard and either a minor blast hazard or a minor projection hazard or both, but not a mass explosion hazard. This division comprises articles and substances that:
– give rise to considerable radiant heat; or
– burn one after another, producing minor blast and/or projection effects.

Division 1.4
Articles and substances having no significant hazard (only a small hazard) in the event of ignition or initiation during transport. The effects are largely confined to the package and no projection of fragments of appreciable size or range is to be expected. An external fire must not cause practically instantaneous explosion of virtually the entire contents of the package.

Division 1.5
Very insensitive substances, having a mass explosion hazard, which are so insensitive that there is very little probability of initiation or of transition from burning to detonation under normal conditions of transport. As a minimum requirement they must not explode in the fire test.

Division 1.6
Extremely insensitive articles which do not have a mass explosion hazard. This division comprises articles which contain only extremely insensitive detonating substances and which demonstrate a negligible probability of accidental initiation or propagation.

Note: The risk from articles of Division 1.6 is limited to the explosion of a single article.

Examples: nitro-glycerine; blasting caps; igniters; fuses; flares; ammunition; fireworks.
Class 2: Gases

A gas is a substance which:

– at 50°C (122°F) has a vapour pressure greater than 300 kPa (3.0 bar, 43.5 lb/in2); or
– is completely gaseous at 20°C (68°F) at a standard pressure of 101.3 kPa (1.01 bar, 14.7 lb/in2).

Division 2.1 Flammable gas

Gases which at 20°C (68°F) and at a standard pressure of 101.3 kPa (1.01 bar, 14.7 lb/in2):

– are ignitable when in a mixture of 13% or less by volume with air; or
– have a flammable range with air of at least 12 percentage points regardless of the lower flammable limit. Flammability must be determined by tests or by calculation in accordance with methods adopted by ISO (see ISO Standard 10156: 1990). Where insufficient data are available to use these methods, tests by a comparable method recognized by the appropriate national authority must be used.

Examples: flammable aerosol products; acetylene; butane; hydrogen.

Division 2.2 Non-flammable, non-toxic gas

Gases which are transported at a pressure not less than 280 kPa at 20°C, or as refrigerated liquids, and which:

– are asphyxiant – gases which dilute or replace the oxygen normally in the atmosphere; or
– are oxidizing – gases which may, generally by providing oxygen, cause or contribute to the combustion of other material more than air does; or
– do not come under the other divisions.

Examples: neon; air; fire extinguishers containing compressed gas; carbon dioxide gas; nitrogen gas; helium.

Division 2.3 Toxic gas

Gases which:

– are known to be so toxic or corrosive to humans as to pose a hazard to health; or
– are presumed to be toxic or corrosive to humans because they have an LC50 value equal to or less than 5000 mL/m3 (ppm) when tested in accordance with the criteria for Inhalation Toxicity.

Examples: sulphuryl fluoride; toxic gas samples.

Class 3: Flammable liquids

This class has no divisions. It comprises liquids or mixtures of liquids or liquids containing solids in solution or in suspension (for example paints, varnishes, lacquers, etc, but not including substances otherwise classified on account of their dangerous characteristics) which give off a flammable vapour at temperatures of not more than 60.5°C (141°F) closed-cup test or not more than 65.6°C (150°F) open-cup test normally referred to as the flash point.

Liquids described above with a flash point exceeding 35°C (95°F) need not be considered as flammable liquids for the purposes of these Regulations, if:

– they do not sustain combustion when subjected to the method for testing for combustibility of Class 3 substances; or
– their fire point according to ISO 2592 is greater than 100°C (212°F); or
– they are miscible solutions with a water content of more than 90% by weight.
Any liquid offered for transport at temperatures at or above their flash point are considered flammable liquids.

Substances which are offered for transport at elevated temperatures in a liquid state and which give off a flammable vapour at a temperature at or below the maximum transport temperature (ie the maximum temperature likely to be encountered by the substance in transport) are also considered to be flammable liquids.

Examples: benzene; gasoline; alcohol; flammable solvents and cleaning compounds; flammable paint; flammable varnish removers and thinners.

Class 4: Flammable solids; substances liable to spontaneous combustion; substances which, in contact with water, emit flammable gas

Division 4.1 Flammable solids; self-reactive and related substances; desensitized explosives

Flammable solids: Flammable solids are readily combustible solids and solids which, under conditions encountered in transport are readily combustible or may cause fire through friction. Readily combustible solids are powdered, granular or pasty substances which are dangerous if they can be easily ignited by brief contact with an ignition source, such as a burning match, and if the flame spreads rapidly. The danger may not only come from the fire but also from toxic combustion products. Metal powders are especially dangerous because of the difficulty of extinguishing a fire since normal extinguishing agents such as carbon dioxide or water can increase the hazard.

Self-reactive and related substances: Thermally unstable substances liable to undergo a strongly exothermic decomposition even without the participation of oxygen (air). The following substances must not be considered to be self-reactive substances of Division 4.1:

– explosives according to the criteria of Class 1;
– oxidizing substances according to the assignment procedure for Oxidizing Solids;
– organic peroxides according to the criteria of Division 5.2;
– substances where their heat of decomposition is less than 300 J/g; or
– substances where their self-accelerating decomposition temperature is greater than 75°C for 50 kg package.

Any substance which shows the properties of a self-reactive substance must be classified as such even if this substance gives a positive test result for inclusion in Division 4.2 according to the classification criteria for self-heating substances.

Related substances are distinguished from self-reactive substances by having a self-accelerating decomposition temperature greater than 75°C. They are liable to undergo, as are self-reactive substances, a strongly exothermic decomposition. They are also liable, in certain packagings, to meet the criteria for substances of Class 1.

Desensitized explosives: Substances which are wetted with water or alcohols or diluted with other substances to suppress their explosive properties.

Examples: strike anywhere matches; cellulose nitrate film and other cellulose nitrate products; metallic magnesium and magnesium alloys; celluloid, borneol.

Division 4.2 Substances liable to spontaneous combustion

Substances which are liable to spontaneous heating under normal conditions encountered in transport, or to heating up in contact with air, and then liable to catch fire.

Examples: titantium powder, dry; zirconium, dry; sodium sulphide, anhydrous.
Division 4.3 Substances which, in contact with water, emit flammable gases

Substances which, in contact with water, emit flammable gases (Dangerous When Wet). Substances which, by interaction with water, are liable to become spontaneously flammable or to give off flammable gases in dangerous quantities.

These are described in the List of Dangerous Goods as “Water-reactive” substances.

Examples: zinc ashes; sodium hydride; sodium; rubidium; potassium; maneb, stabilized; lithium.

Class 5: Oxidizing substances and organic peroxides

Division 5.1 Oxidizing substances

Substances which, in themselves are not necessarily combustible, but may generally cause or contribute to the combustion of other material by yielding oxygen.

Examples: bromates; chlorates; nitrates; perchlorates; permanganates; some peroxides.

Division 5.2 Organic peroxides

Organic substances which contain the bivalent structure -O-O- and may be considered derivatives of hydrogen peroxide in which one or both of the hydrogen atoms have been replaced by organic radicals.

Organic peroxides are thermally unstable substances which may undergo exothermic, self-accelerating decomposition. In addition, they may have one or more of the following properties:

– be liable to explosive decomposition;
– burn rapidly;
– be sensitive to impact or friction;
– react dangerously with other substances;
– cause damage to the eyes.

Examples: benzoyl peroxide.

Class 6: Toxic and infectious substances

Division 6.1 Toxic substances

Substances which are liable to cause death or injury or to harm human health if swallowed, inhaled or contacted by the skin.

Examples: arsenic; anti-knock motor fuel compound; solid fungicides; mercury compounds; rat poison.

Division 6.2 Infectious substances

Substances known to contain, or reasonably expected to contain, pathogens. Pathogens are micro-organisms (including bacteria, viruses, rickettsia, parasites, fungi) or recombinant micro-organisms (hybrid or mutant) that are known or reasonably expected to cause infectious disease in humans or animals. Infectious substances are not subject to the provisions of these Regulations for Division 6.2 if they are unlikely to cause human or animal disease. Infectious substances are, however, subject to the provisions of these Regulations for Division 6.2 if they are capable of spreading disease when exposure to them occurs.
Exception: Subject to the provisions of the national postal authorities concerned and the relevant parts of the IATA Dangerous Goods Regulations, infectious substances may be shipped by air mail provided an “IATA Shipper’s Declaration for Dangerous Goods” accompanies the consignment. Carbon dioxide, solid (dry ice) when used as a refrigerant for infectious substances may also be accepted in air mail provided the shipment meets the relevant parts of the IATA Dangerous Goods Regulations.

Examples: HIV; hepatitis; salmonella; lassa virus; rubella virus; bacillus anthracis.

Class 7: Radioactive materials

Any article or substance with a specific activity greater than 70 kBq/kg (0.002 µCi/g).

Exception: Subject to the provisions of the national postal authorities concerned and the relevant parts of these IATA Dangerous Goods Regulations, radioactive materials may be shipped by air mail provided the activity does not exceed one tenth of that permitted in Table 10.5.A – Exception Package Activity Limits of the IATA Dangerous Goods Regulations. The documentary provisions for radioactive material do not apply to such shipments.

Examples: plutonium; radium; uranium; caesium.

Class 8: Corrosives

Substances which, in the event of leakage, can cause severe damage by chemical action when in contact with living tissue or can materially damage other freight or the means of transport.

Examples: corrosive cleaning liquids; corrosive rust remover or preventative; corrosive paint or varnish remover; nitric acid; battery fluid; sulphuric acid.

Class 9: Miscellaneous dangerous goods

Substances and articles which during air transport present a danger not covered by other classes. Included in this case are: other regulated substances, magnetized material and miscellaneous articles and substances.

Other regulated substances: A liquid or solid which has anaesthetic, noxious or other similar properties which could cause extreme annoyance or discomfort to passengers and/or flight crew members.

Magnetized material: Any material which, when packed for air transport, has a magnetic field strength of 0.159 A/m (0.002 gauss) or more at a distance of 2.1 m (7 ft) from any point on the surface of the assembled package (see also Packing Instruction 902, which includes methods of determining magnetic field strength).

Elevated temperature substances: Substances that are transported or offered for transport in a liquid state at temperatures equal to or exceeding 100°C (212°F) and below their flash point, or in a solid state at temperatures equal to or exceeding 240°C (464°F). These substances may only be carried under special government exemption.

Miscellaneous articles and substances: Examples included in this class:
- asbestos;
- carbon dioxide, solid (dry ice);
- environmentally hazardous substances;
- life-saving appliances;
- engines, internal combustion;
- polymeric beads;
- battery-powered equipment or vehicles;
- zinc dithionite;
- genetically modified organisms or micro-organisms which are not considered to be infectious substances.

Examples: zinc hydrosulphite; white asbestos; some air bag modules/initiators/seat-belt pretensioners; PCBs; magnets; lithium batteries; life-saving appliances; dry ice.
Updating of the *Customer Guide*

1.6 **Management of the Customer Guide – International Postal shipments and Customs matters**

The purpose of the guide is to make available to customers, the Post and the Customs relevant practical information that will be updated continuously.

It has therefore been decided to use the A4 loose-leaf binder format.

If it is to be an effective and valid tool at all times, the customs and postal administrations must transmit to their respective authorities, namely the Secretariat of WCO and the International Bureau of the UPU, the amendments they wish to have made to the publication.

The guide will be updated continuously, at least once a year. A supplementary binder may be needed if, in future, other postal and customs administrations submit replies to the questionnaire.

This publication can also be consulted in pdf format on the Universal Postal Union website at the following address:

Part two
Information provided by postal and customs administrations

A. Imports

B. Exports
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

<table>
<thead>
<tr>
<th>1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:</th>
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<td>• Postal parcels YES</td>
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<td>• Small packets YES</td>
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<td>• Letter-post items NO</td>
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<td>• Registered items NO</td>
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<td>• Insured letters NO</td>
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<td>• Other: —</td>
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2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

   a for Customs processing purposes: 1
   b for parcel accounting purposes: 2

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency): If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

| • For consignments for commercial use of a value in excess of |
| • For consignments for personal use of a value in excess of |

| • Consignee YES |
| • Postal employee — |
| • Customs officer — |
| • Carrier — |
2.4 Any other documents that may be required by the country's Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

Pro forma invoice, commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs authorities.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

All items are subject to customs control.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier NO
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: 30 minutes
- High-value items: 24 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 500 000 AOA
- Commercial items: 8 000 000 AOA
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: more than 1 300 000 000 AOA
- Commercial imports: more than 1 300 000 000 AOA
- Personal imports: up to 1 300 000 000 AOA

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duties</td>
<td>15–40%</td>
</tr>
<tr>
<td>Stamp tax</td>
<td>5%</td>
</tr>
<tr>
<td>Service tax</td>
<td>5%</td>
</tr>
<tr>
<td>Excise tax</td>
<td>10–30%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fee</td>
<td>650 000 AOA</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash and cheques.
- Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Items are handed over at the counter after the addressee pays customs duty to the Post.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- Customs receives a communication from the Post requesting cancellation of the duty.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Schedule of Customs duties

TABLE I

<table>
<thead>
<tr>
<th>Index No</th>
<th>Nomenclature</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Animals and products of animal origin from regions suffering from an epizootic disease</td>
</tr>
<tr>
<td>2</td>
<td>Distilled drinks containing essences or substances considered harmful, such as absinthe, benzaldehyde, badian, salicylic ethers, hyssop and tuionama</td>
</tr>
<tr>
<td>3</td>
<td>Crates and loads bound or bundled together, bearing the same mark, forming a single parcel containing the same type of goods, unless accompanied by a declaration of the number and total weight of the crates or loads grouped together</td>
</tr>
<tr>
<td>4</td>
<td>Any imitation coffee labelled as coffee</td>
</tr>
<tr>
<td>5</td>
<td>Any imitations of national postal prepayment marks</td>
</tr>
<tr>
<td>6</td>
<td>Foreign counterfeit editions of works of national literature and forgeries of literary and artistic works</td>
</tr>
<tr>
<td>7</td>
<td>Medicaments and foodstuffs harmful to public health</td>
</tr>
<tr>
<td>8</td>
<td>Pornographic articles, photographs, books, printed matter, cinema films, drawings, images, texts or publications</td>
</tr>
<tr>
<td>9</td>
<td>Plants and all parts thereof from regions infected with phylloxera or any other epiphytotic disease</td>
</tr>
<tr>
<td>10</td>
<td>Roulette and other games of chance prohibited by law</td>
</tr>
<tr>
<td>11</td>
<td>Foodstuffs containing saccharin</td>
</tr>
</tbody>
</table>

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 b (Cont)  

TABLE II  
Goods subject to special importation arrangements under the terms of article 34 of the preliminary provisions

<table>
<thead>
<tr>
<th>Index No</th>
<th>Nomenclature</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Stills, parts and accessories thereof and all other devices used specifically to obtain or rectify alcohols, spirits and other spirituous beverages, which may only be imported with the authorization of the Council of Ministers</td>
</tr>
<tr>
<td>2</td>
<td>Denatured pure alcohol, whatever the alcoholic strength, the importation of which is subject to current legislation</td>
</tr>
<tr>
<td>3</td>
<td>Animals, animal skins and products of animal origin, which may only be imported with the authorization of the veterinary control services</td>
</tr>
<tr>
<td>4</td>
<td>Radio appliances, transmitters, receivers and accessories thereof, which may only be imported with a licence from the National Posts and Telecommunications Directorate</td>
</tr>
<tr>
<td>5</td>
<td>Arms and ammunition, the importation of which is subject to authorization by the Ministry of the Interior</td>
</tr>
<tr>
<td>6</td>
<td>Dogs may be imported if accompanied by a certificate of vaccination against rabies less than a year old or subject to a health examination. Dogs brought by passengers may be delivered to their owners before the sanitary examination, provided the latter promise to keep their animals isolated until the health inspection has taken place</td>
</tr>
<tr>
<td>7</td>
<td>Playing cards must be sealed, under the terms of the seal tax regulations</td>
</tr>
<tr>
<td>8</td>
<td>Special pharmaceutical substances, whose importation is subject to authorization from the Ministry of Health</td>
</tr>
<tr>
<td>9</td>
<td>Explosives and pyrotechnic articles, whose importation is subject to authorization from the Ministry of the Interior</td>
</tr>
<tr>
<td>10</td>
<td>Explosives employed in mine prospecting and mine working for which, under the terms of mining legislation, duty is refundable</td>
</tr>
<tr>
<td>11</td>
<td>Medicaments whose packaging does not provide a designation of the active substances present in their composition, which may only be imported with the authorization of the Ministry of Health</td>
</tr>
<tr>
<td>12</td>
<td>Rolls of cigarette paper, rolls of any material used for the ends of cigarettes and other compositions used to give tobacco a special flavour or taste, importation of which is authorized only in the case of companies, licensed to manufacture such products</td>
</tr>
<tr>
<td>13</td>
<td>Plants, roots, tubers, bulbs, stems, branches, grafts, offshoots, buds, fruits, seeds, as well as the packages or involucres in which these products are packed, may only be imported on presentation of a licence issued by the Ministry of Agriculture</td>
</tr>
<tr>
<td>14</td>
<td>Saccharin and similar products or any saccharin-based sweetener, which may only be imported with the authorization of the Ministry of Health</td>
</tr>
<tr>
<td>15</td>
<td>Seals and sealed, fiscal or postal securities, which may only be imported by the State</td>
</tr>
<tr>
<td>16</td>
<td>Harmful or toxic substances, drugs and narcotics</td>
</tr>
</tbody>
</table>

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable: 

6.4 Other relevant information
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

CUSTOMS OFFICIAL:
Chefe da Delegação da Alfândega junto dos Correios
Tel: (+244 2) 395 795 or 339 491
Business hours: 8–12 and 14–17

POSTAL OFFICIAL:
Chefe de Departamento Nacional de Operações Postais
Tel: (+244 2) 392 397
Business hours: 8–12 and 14–17

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

Invoice, registration form (RGF) and export clearance certificate.

8.1 Value threshold requirements when such obligatory documents accompany goods:

There is a minimum value threshold, ie 1 300 000 000 AOA.

YES

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

– Invoice and registration form (RGF) for all goods
– Health certificate for fish and meat
– Certificate of analysis for all beverages
– Stamp of Ministry of Culture for statuettes

YES

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: NO
- Registered items: NO
- Insured letters: NO
- Other: M bags

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- a for Customs processing purposes: 1
- b for parcel accounting purposes: 1

Note:
CP 72 manifold set: 2 copies
Individual CP 71 forms: 1 copy + CN 23: 2 copies

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 999 USD
- For consignments for personal use of a value in excess of Not required

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: NO
- Customs officer: YES
- Carrier: NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Pro forma or commercial invoice and, for items of a commercial nature whose value exceeds the amount indicated in paragraph 2.3.1, a certificate of inspection prior to dispatch.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Unvalidated invoices issued by vendor.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Handling of mail:
On arrival of an item, advice of receipt is sent to the addressee, inviting him to call in at the office with Customs facilities for inspection of the item.

Customs clearance:
The item is admitted duty-free if the value of its contents does not exceed 25 USD.
The item is liable for duty if the value of its contents exceeds 25 USD.
In this case, the duties and taxes are paid and the corresponding documents prepared (Customs forms).

Notes: The Customs agent may hand over items whose value does not exceed 200 USD or an equivalent sum in a foreign currency.
If this limit is exceeded, and up to the sum of 999 USD, hand over of the item must be authorized by the customs service manager at the office.
Following the inspection, items which, by virtue of their nature or quantity, exceed 999 USD, are treated as commercial items, and their importation for home use is subject to the prevailing rules and standards.
In the case of EMS items, if their value exceeds 3000 USD, a Customs declaration must be made for them, and the addressee must present the importation for home use permit in accordance with the prevailing rules and standards.
Postal items with no customs declaration suspected of containing goods subject to Customs duty are reported and a violation report drawn up.
3.2 Role of the Post in the Customs procedure:
- Declarant: NO
- Carrier: NO
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):
- Documents: no Customs formalities
- Low-value, non-taxable items: 2 hours
- Low-value, taxable items: 2 hours
- High-value items: 3 hours

4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: see 3.1
- Commercial items: see 3.1
- Non-commercial goods: see 3.1
- Other types of imports: see 3.1

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash.
Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Two options:
- the item is released to the addressee and the Customs duties collected at the office with Customs facilities;
- the item is delivered to, and the Customs duties collected at, the addressee’s home (this procedure applies in particular to EMS items).

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
There is no particular requirement concerning the return of items, other than the fact that Customs formalities for the return must be carried out within 30 days of payment of Customs duty.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Please refer to the List of Prohibited Articles published by the UPU concerning Argentina.

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Dangerous objects:

- substances whose nature or packaging presents a risk to personnel handling the item, other items, to teams of postal employees or to means of transport;
- combustible and/or explosive materials considered dangerous, or the leakage of which constitutes a chemical risk for human beings and articles;
- military arms, powders, ammunition and similar articles, other than arms for civilian use, unloaded and accompanied by the relevant documents;
- radioactive materials in general or biological material, other than products whose transmission by post is the subject of an agreement between the Argentine Post and other Argentine national bodies.

Prohibited articles:

- live animals and plants, other than those whose transmission by post is expressly authorized by the Argentine Post and other national bodies;
- drugs and narcotics, psychotropic medicines and psychopharmacological substances in general. The exchange of these products by post is, however, authorized between legal or natural persons authorized to conduct activities in the medical or pharmacological field.

Articles the transmission of which is authorized only by the insured items service:

- Articles of value
- Bearer bonds
- Cash (bank notes or coins)

Because the regulations in this area change frequently, it is best to seek up-to-date information regularly.

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Jefe Sección Encomiendas Internacionales
Centro Postal Internacional (CPI)
Comodoro Py n° 2000
1104 BUENOS AIRES
Tel: (+54 11) 4313 3965

Postal official:
Jefe Operativo de Planta (CPI)
Centro Postal Internacional (CPI)
Comodoro Py n° 2000
1104 BUENOS AIRES
Tel: (+54 11) 4316 1777

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Customs declaration (CN 23) and dispatch note (CP 71), or a manifold set (CP 72).

NO

YES  (Customs forms must be filled in)

Commercial invoice and pro forma invoice, depending on requirements of destination country.

YES

YES

NO
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items NO
- Insured letters NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

- Quantity and amount.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a  for Customs processing purposes: 1
b  for parcel accounting purposes: 2

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of the equivalent of 100 USD
- For consignments for personal use of a value in excess of

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

—

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union))?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

M

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

M

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: YES
- Opens the consignments: YES
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts:
- Commercial items:
- Non-commercial goods:
- Other types of imports:

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry:
- Commercial imports:
- Personal imports:

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>20%</td>
</tr>
<tr>
<td>Customs duties</td>
<td>0 or 10%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>3500 AMD</td>
</tr>
<tr>
<td>M</td>
<td>1000 AMD</td>
</tr>
<tr>
<td>M</td>
<td>1000 AMD</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Chef du bureau de développement de la douane et des relations extérieures  
7, rue Khorenatsi  
375015 EREVAN  
Tel and fax: (+374 1) 53 80 20

**Postal official:**
Société anonyme «Haypost»  
Vice-Directeur général  
22, rue Sarian  
375002 EREVAN  
Tel and fax: (+374 1) 53 05 61
E-mail: haypost@mbox.amilink.net

**Other official:**
Société anonyme «Haypost»  
Chef du centre du triage et du transport de la poste  
Rue Tigran Mets Iruela  
Bâtiment 5  
Tel: (+374 1) 57 47 31

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters YES
- Other: Small packets containing printed publications and manuscripts

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes: 1
b. for parcel accounting purposes: 4

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use, in all cases, regardless of value
- For consignments for personal use of a value in excess of 1000 USD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Contract (agreement)
- Freight customs declaration
- Invoice
- Advice of prior settlement
- Permission from other bodies such as Ministry of Internal Affairs of the Republic of Azerbaijan, Ministry of Public Health of the Republic of Azerbaijan, veterinary and agriculture quarantine bodies

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

-

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:


3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Use of technical control methods and opening of items if need be, provided for in customs legislation of the Republic of Azerbaijan.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: *
- Low-value, non-taxable items: *
- Low-value, taxable items: *
- High-value items: *
- 24 hours from submission of declaration and completion of necessary formalities.

4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 200 USD
- Commercial items: No threshold
- Articles with no commercial value: 200 USD
- Other types of imports: 200 USD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal customs entry: Freight customs declaration for goods with a value greater than 200 USD
- Commercial imports: No restrictions
- Personal imports: No restrictions
5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (e.g. VAT):

On average 0.50 USD per kilogramme or 15% of cost of the goods as well as the rates get below:

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>Depending on goods:</td>
</tr>
<tr>
<td>VAT, indirect tax, Customs service fees</td>
<td>See resolution No 20 of 19 January 2001 of the Republic of Azerbaijan</td>
</tr>
<tr>
<td></td>
<td>18% of cost + Customs duty</td>
</tr>
<tr>
<td></td>
<td>0.15% of cost, but not less than 10 USD</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (e.g. processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postal charges for submitting items for clearance</td>
<td>Parcels: 4000 AZM</td>
</tr>
<tr>
<td>Other</td>
<td>Other: 3000 AZM</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (e.g. cash, cheque, credit card, etc):

Customs duties: Cash or by transfer.

Charges: Cash or by transfer.

5.4 Delivery procedure for items on which Customs duty is payable (e.g. pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of Customs duties upon delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
### 6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

#### 6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer also to the List of Prohibited Articles published by the UPU concerning Azerbaijan.

### List of the goods that can be exported and imported by order of the Cabinet of Ministers of the Republic of Azerbaijan

<table>
<thead>
<tr>
<th>Goods</th>
<th>FTTS code</th>
<th>State body whose authorization is required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Military weapons and materiel, and their spare parts needed for their production</td>
<td>8710, 8802 (except 8802.11.100, 8802.12.100, 8802.20.100, 8802.30.100, 8802.40.100); 8803 (except 8803.10.100, 8803.20.100, 8803.30.100, 8803.90.910); 8906.00.100, 9001, 9002, 9005 (for military use only); 9006 (except 9006.10.000, 9006.29.100, 9006.30.910, 9006.30.930); 9013, 9013.10.100, 9013.20.000, 9013.80.000, 9014 (for military use only); 8526 (for military use only)</td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Powder, combustible materials, flammable and pyrotechnic articles</td>
<td>3601 (except powder for hunting rifles); 3602–3604</td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Nuclear materials, technologies, equipment, special non-nuclear materials, sources of radioactivity including radioactive waste</td>
<td></td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Narcotics, psychotropic and toxic substances</td>
<td></td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Technical and scientific information and certain technologies, materials and equipment used for preparing war materiel and armaments</td>
<td></td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
</tbody>
</table>

### List of specific articles (services and intellectual property) that can be exported and imported with the authorization of the competent State bodies

<table>
<thead>
<tr>
<th>Goods</th>
<th>FTTS code</th>
<th>State body whose authorization is required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Animals from the steppes, wild plants and remains of animals from excavations</td>
<td>9701–9706</td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Raw materials for remedies prepared from animals or wild plants; venom, poison from bees and scorpions</td>
<td>3803</td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Publications dealing with land and sea thermal and mineral resources and information by region</td>
<td></td>
<td>State Committee for Ecology of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Inventions, techniques and findings of scientific work</td>
<td>9701–9706</td>
<td>State Committee for Education and Science Technology</td>
</tr>
<tr>
<td>Works of art, collectors’ pieces and antiques</td>
<td>9701–9706</td>
<td>Ministry of Culture of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Chemical products used to protect plants</td>
<td>3803</td>
<td>Ministry of Agriculture of the Republic of Azerbaijan</td>
</tr>
</tbody>
</table>

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.1 (Cont)

<table>
<thead>
<tr>
<th>Goods</th>
<th>FTTS code</th>
<th>State body whose authorization is required</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaments, biological products used in veterinary medicine and for veterinary accessories</td>
<td></td>
<td>State Veterinary Committee</td>
</tr>
</tbody>
</table>

Services provided in the territory of the Republic of Azerbaijan:
- construction activities (research, project, assembly and adjustment work, and work on putting into operation) State Committee for Construction and Architecture, State Committee for Ecology of the Republic of Azerbaijan
- transport of goods and passengers, transport and shipping services State Directorate of Railways of the Republic of Azerbaijan, Caspian Sea Shipping Line, State Consortium “Azerbaijan khava iollary”
- P and T services (international and domestic long-distance, urban, rural, cellular; installation and operation of cable TV, provision of rapid postal services) Ministry of PTT of the Republic of Azerbaijan
- legal services Ministry of Justice of the Republic of Azerbaijan

List of goods imported and exported in accordance with licences issued by competent State bodies

Imports

<table>
<thead>
<tr>
<th>Goods</th>
<th>State body granting a licence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethyl alcohol (food)</td>
<td>Ministry of Trade of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Alcoholic beverages (except beer)</td>
<td>Ministry of Trade of the Republic of Azerbaijan</td>
</tr>
<tr>
<td>Tobacco products</td>
<td>Ministry of Trade of the Republic of Azerbaijan</td>
</tr>
</tbody>
</table>
6.1 (Cont)

**Articles whose importation and receipt in postal items by natural persons are prohibited in the Republic of Azerbaijan:**
- Firearms with rifled bore, ammunition (except ammunition for hunting rifles), all articles intended for military use, explosives, war materiel
- Radioactive substances
- Narcotic and psychotropic substances, and accessories for their use
- Propaganda or advertising promoting immorality, violence or terrorism
- Documentation dealing with the technology for manufacturing narcotics, psychotropic and toxic substances and explosives

**Articles whose importation and dispatch in international postal items by natural persons are prohibited in the Republic of Azerbaijan:**
- Live animals (except cats and dogs)
- Precious species of trees (walnut, chestnut, linden, birch, pistachio and Persian parrotia)
- All types of weapons, ammunition, military articles, explosives, war materiel
- Radioactive substances
- Narcotic and psychotropic substances, and accessories for their use
- Propaganda or advertising promoting immorality, violence or terrorism
- Documentation dealing with the technology for manufacturing narcotics, psychotropic and toxic substances and explosives
- Special means of communication, as well as figures and publications regarding their use
- Information systems, documentation and records concerning the operations of the Ministries of Defence, National Security and Internal Affairs
- Government documentation, inventions and projects
- Precious metals and stones as raw materials
- Rare plants listed in the Red Book of the Republic of Azerbaijan, antlers and horns of the species *Cervidae*

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Head, General Customs Administration
62, rue Neftianikov
370000 BAKU
Tel: (+994 12) 493 95 88

**Postal official:**
Head, Republican Centre of Postal Transport
Drogalny pereulok, quartier 702
370010 BAKU
Tel: (+994 12) 493 36 64
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods: NO

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)? YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested: See 2.4.

9 Is Customs present in outward offices of exchange to validate Customs documents? YES

10 Does the administration apply United Nations restrictions to embargo countries? YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)? NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc): —

10.2 Other useful information relevant to the exportation of goods from the country: —

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration: —
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: NO
- Registered items: NO
- Insured letters: NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1
b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 150 BHD
- For consignments for personal use of a value in excess of 150 BHD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: NO
- Postal employee: YES
- Customs officer: YES
- Carrier: NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- Certificate of origin

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Postal administration
- Customs

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Items are opened by the addressee in the presence of Customs, after which the goods are valued, the documents checked, Customs duties assessed and the parcel delivered.

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.2 Role of the Post in the Customs procedure:

- Documents: 10 minutes
- Low-value, non-taxable items: 15 minutes
- Low-value, taxable items: 15 minutes
- High-value items: 15 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 20 BHD
- Commercial items: no exemption
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: not established
- Commercial imports: not established
- Personal imports: not established

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: —
Applicable rates: Not applicable

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: —
Amount in local currency: Not applicable

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash.
Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of customs duty and delivery of item to addressee.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g., narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

1. ARTICLES ADMITTED CONDITIONALLY AS IMPORTS

It is forbidden to import the goods indicated below unless a license has been previously obtained from the relevant governmental authority and the following conditions have been satisfied:

1. Live animals such as birds, cattle, etc., provided they are accompanied by a certificate, which is still valid on the date of import, issued by the veterinary authorities of the country of origin. Dogs must be accompanied by a certificate of vaccination against rabies issued by the veterinary authorities of the country of origin no less than six months previously and valid at the time of import. Animals are also subject to veterinary examination at the place of import by the relevant authorities in Bahrain and are only admitted with the approval of these authorities.

2. The importation of horses are subject, in addition to the prohibition mentioned under paragraph 1 above, to the authorization of the Equestrian and Horseracing Club.

3. Slot machines, except under licence from the Ministry of Trade and Agriculture.

4. Wireless equipment, radios and televisions, television cameras, radar and other telecommunications apparatus used in the navy, except with special authorization from the Customs administration or where these articles are authorized in accordance with current legislation or regulations on this equipment or a licence from the Ministry of the Interior, after obtaining the agreement of the Arab Gulf Zone’s Permanent Telecommunications Committee with regard to frequencies to be used.

5. Medicines and drugs, except where they are imported through a pharmacy approved by the Ministry of Health and on the authorization of that Ministry. Lists of goods thus imported must bear the stamp of the relevant Ministry of Health service, together with the signature of the authorized official.

6. Chemical products are subject to an import permit pursuant to decisions taken from time to time by the Ministry of the Interior and are admitted only on presentation of a permit from that Ministry.

7. Methyl alcohol and industrial alcohol: only on presentation of a licence issued by the Customs administration.

8. Goods for which there are approved agents: only on presentation of a licence issued by the Ministry of Trade and Agriculture or by an approved agent.

9. Fishing nets are admitted only with the approval of the Ministry of Trade and Agriculture.

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
II. ARTICLES PROHIBITED AS IMPORTS

1. Forged currency from any country.
2. Cultured and natural pearls, whether pierced or not, with the exception of natural pearls from the Gulf fishing grounds.
3. Opium in any form.
4. Hashish and all preparations thereof, whether hashish mixtures or drugs derived therefrom.
5. Qat.
6. Granules of soporific or stimulant substances and all kinds of narcotics.
7. Imported non-regulation alcoholic beverages.
8. Books, reviews, films, images and recordings of all types, or any printed matter, that is obscene, contrary to religion and faith, or contrary to customs and tradition.
9. Weapons and parts or accessories thereof, ammunition and explosives including fireworks, hunting weapons, collectors’ items and any arm the importation of which is forbidden by the Ministry of the Interior from time to time.
10. Food and beverages containing cyclamate as a sweetener.
11. Children’s toys containing methyl chloride and other toxic products, such as for example that known commercially as “Happy Drinking Bird”.
13. Packets of cigarettes and tobacco not bearing the warning “Tobacco is one of the main causes of cancer”.
15. Advertising merchandise for promoting any cigarettes or tobacco, or bearing advertisements promoting any type of cigarette or tobacco.
16. Food and beverages unfit for human consumption and designated as such by decision of the health authorities.
17. Vegetables or animal fats containing substances prohibited by Islamic law, such as Dutch butter “two cows” brand.
18. Carnivorous animals.
19. Goods prohibited in Israel, goods imported from or through Israel, or goods imported from blacklisted firms or companies.
20. Small four-wheeled vehicles for children, which it is not authorized to drive on public roads.
21. Adhesive substances known commercially under the name of “RUBBER CEMENT EARTH” and “U.U.U”.
22. Natural or artificial ivory, whether for commercial purposes or export.
23. Satellite dishes or any apparatus for receiving satellite television broadcasts.
24. Benzoin, whether for commercial or personal use.
25. Dates, seedlings and cuttings of date or ornamental palms or coconut palms from countries from which their import is prohibited.

III. ARTICLES PROHIBITED OR ADMITTED CONDITIONALLY AS EXPORTS

1. Antiquities.
2. State-subsidized food products.
3. Animals, domestic animals, birds and their produce, with the exception of display birds and day-old chicks.
4. Alcoholic beverages except from exporters with a licence to that effect.
5. Sable.
6. Animals and birds which may be exported must be accompanied by a health certificate issued by the Ministry of Trade and Agriculture.
7. Fish, only under licence issued by the Fisheries Administration.
8. Arms and ammunition, explosives etc, the import of which is prohibited.
9. Any goods intended for Israel or any other country which is subject to a government decree.
IV. CONDITIONS TO BE MET FOR ADMITTING IMPORTED ARTICLES

The imports described below may be admitted only where the conditions listed in each case have been met.

1. Food and beverages: Only after inspection by the health authorities and issue of a certificate that the products are fit for human consumption.
2. Printed matter, including video tapes: only after authorization by the Ministry of Information.
3. Live animals and birds: only after examination and licence issued by the relevant veterinarian.
4. All categories of imported pearls, whether strung or set in jewelry: only after examination and with licence issued by the relevant Ministry of Trade and Agriculture authority.
5. Flowers, seeds, seedlings, cuttings, etc: only after examination and authorization issued by the agricultural engineer.
6. All required conditions mentioned in the tables of or regulations on prohibitions and restrictions, in accordance with the decrees or ministerial decisions implemented by the Customs administration.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
Customer Guide – Useful information on Customs matters

Barbados

A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  —
- Registered items  YES
- Insured letters  —
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

CN 23.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 BBD  YES
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee  —
- Customs officer  —
- Carrier  —
2.4 Any other documents that may be required by the country's Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice, provisional export declaration.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Certification of legal import, true classification re duty levies.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash and cheque.
- Charges: Cash and cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of duty on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms</td>
<td>Permit and licence</td>
</tr>
<tr>
<td>Drugs</td>
<td>Letter of approval</td>
</tr>
<tr>
<td>Seed and plants</td>
<td>Certificate of clearance from Ministry of Agriculture</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Postal official:</th>
<th>Other official:</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Post Office</td>
<td>General Post Office</td>
</tr>
<tr>
<td>Postal Superintendent</td>
<td>Postal Superintendent</td>
</tr>
<tr>
<td>Parcel Post Branch</td>
<td>Parcel Post Branch</td>
</tr>
<tr>
<td>BRIDGETOWN</td>
<td>BRIDGETOWN</td>
</tr>
<tr>
<td>Tel: (+1 246) 436 4800 ext 3211</td>
<td>Tel: (+1 246) 427 7475 or 436 4800 ext 3220</td>
</tr>
<tr>
<td>Fax: (+1 246) 429 4118</td>
<td>Fax: (+1 246) 429 4118</td>
</tr>
</tbody>
</table>

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Invoice, licence and certificate.

---

YES

YES

NO

---

---
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items —
- Insured letters YES
- Other: Registered small packets, items under wrapper containing typographical editions, M bags

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

Itemization of goods and their prices.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1

b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 EURO
- For consignments for personal use of a value in excess of 10 000 USD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country's Customs administration (e.g. pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g. taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g. North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

General Agreement on Tariffs and Trade.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Manual processing and X-ray processing.

3.2 Role of the Post in the Customs procedure:

- Declarant **YES**
- Carrier **YES**
- Checks the consignments to find those admitted without formalities —
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs **YES**

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 20 minutes
- Low-value, non-taxable items: 20 minutes
- Low-value, taxable items: *
- High-value items: *

* 20 minutes or 24 hours in cases involving customs control.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 100 USD
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: 100 USD (personal effects)

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs formalities</td>
<td>0.15% of customs value</td>
</tr>
<tr>
<td>VAT</td>
<td>Depends on goods</td>
</tr>
<tr>
<td>Customs duties</td>
<td>Depends on goods</td>
</tr>
<tr>
<td>Standard rate for Customs payments (for personal effects)</td>
<td>Depends on goods</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs presentation</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, bill of exchange.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Collection of customs duties upon delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- Return to sender.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8  Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1  Value threshold requirements when such obligatory documents accompany goods: **NO**

8.2  Are there any procedures to be complied with for national duty/tax refunds (eg VAT)? **YES**

8.3  On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9  Is Customs present in outward offices of exchange to validate Customs documents? **YES**

10  Does the administration apply United Nations restrictions to embargo countries? **YES**

10.1  Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)? **YES**

10.1.1  If so, the particular circumstances underlying this prohibition (seasonal quotas, etc): Conditions aimed at ensuring state security, the protection of human life and health, the protection of animals and plants and the protection of the historical, cultural and archeological property of Belarus.

10.2  Other useful information relevant to the exportation of goods from the country:

10.3  Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Commercial documents.
Information provided by ABX Logistics (company operating the postal parcel service in Belgium)

A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS NO
- Postal parcels YES
- Small packets NO
- Letter-post items NO
- Registered items NO
- Insured letters NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO The CN 22 is prepared for the sender.

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1 CN 23
b for parcel accounting purposes: 1 CP 72

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 25 EUR (not for private use)
- For consignments for personal use of a value in excess of 50 EUR (between private individuals)

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee NO
- Employee of ABX Logistics YES
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Invoice, pro forma invoice, movement certificates, licences, etc.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?)

- YES

2.5.1 If so, please specify these agreements:

- There are a vast number of preferential agreements between the EC and other countries.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- For movement certificates, the exporting authority party to the agreement.
- For licences, the Ministry for Economic Affairs, etc.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Goods which may not be admitted duty free or which are not declared in free circulation and/or for home use are stored in a type D warehouse. The goods are removed temporarily to be presented to the customer. If the addressee accepts the goods, a declaration of free circulation is lodged within 48 hours at the Brussels customs office. If a parcel is refused, it is returned to the warehouse.

3.2 Role of ABX Logistics, in the customs procedure:

- Declarant YES
- Carrier NO
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 15 minutes
- Low-value, non-taxable items: 15 minutes
- Low-value, taxable items: 30 minutes
- High-value items: 30 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 50 EUR (intrinsic value), between private individuals
- Commercial items: 25 EUR (intrinsic value)
- Non-commercial goods: 50 EUR (intrinsic value), between private individuals
- Other types of imports: 25 EUR (intrinsic value), other

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: not restricted
- Commercial imports: not restricted
- Personal imports: not restricted

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty/fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duties</td>
<td>Varies</td>
</tr>
<tr>
<td>VAT</td>
<td>1%, 6%, 12%, 21%</td>
</tr>
<tr>
<td>Excise duty</td>
<td>Varies</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs formalities by ABX</td>
<td>40 EUR</td>
</tr>
<tr>
<td>Storage after 48 hours</td>
<td>1 EUR/day (min 3 EUR)</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

<table>
<thead>
<tr>
<th>Customs duties:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash or cheque (non-commercial customer)</td>
</tr>
<tr>
<td>Ten-day invoice (commercial customer)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charges:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash or cheque (non-commercial customer)</td>
</tr>
<tr>
<td>Invoice (commercial customer)</td>
</tr>
</tbody>
</table>

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Delivery to place of address:
  - payment upon delivery (non-commercial)
  - payment upon receipt of invoice (commercial)
- Possibility of general delivery on request:
  - payment at time of collection

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- Return to sender on presentation of a global transit document.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   Please refer to the List of Prohibited Articles published by the UPU concerning Belgium.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   See 6.2 b.

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Contrôle Division Bruxelles
Rue Picard 1–3
1000 BRUXELLES
Tel: (+32 2) 421 38 47
Fax: (+32 2) 421 37 92

ABX Logistics official:
Assistant Aera Manager
ABX Logistics (Belgium) SA/NV
Boulevard Industriel 14
1070 BRUXELLES
Tel: (+32 2) 55 66 440
Fax: (+32 2) 55 66 440

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

CN 23 (C 2/CP 3), invoice or pro forma invoice, any export declaration, movement certificate, etc.

A monthly declaration is used for postal parcels containing goods in free circulation the value of which does not exceed 1240 EUR per item and which are sent by non-taxable persons. Beyond this threshold, an export declaration on an SAD must be prepared for each item.

Example: movement certificate in order to obtain preferential import treatment.

NO

YES

YES

Please refer to the List of Prohibited Articles published by the UPU concerning Belgium.

ABX Logistics is entitled to a simplified procedure (local clearance procedure).

See annexes 1, 2, 3 (front/back), 4, 5 (front/back), 6, 7, 8, 9 and 10, pages 6 to 17.
Belgium ABX Logistics
Annex 1

6

Customer Guide – Useful information
on Customs matters


<table>
<thead>
<tr>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nom scientifique de l'espèce / Scientific name of species</td>
<td>Nom commun de l'espèce / Common name of species</td>
<td>Nom du certificat / Certificate No</td>
</tr>
<tr>
<td>Masse nette (kg) / Net mass (kg)</td>
<td>Pays d'origine / Country of origin</td>
<td>Date de délivrance / Date of issue</td>
</tr>
<tr>
<td>Quantité / Quantity</td>
<td>N° du permis / Permit No</td>
<td>Nom du fonctionnaire chargé de la délivrance / Name of issuing official</td>
</tr>
<tr>
<td>N° du certificat / Certificate No</td>
<td>Date de délivrance / Date of issue</td>
<td>Lieu et date de délivrance / Place and date of issue</td>
</tr>
<tr>
<td>Signature et cachet officiel / Signature and official stamp</td>
<td>N° du certificat / Certificate No</td>
<td>Signature et cachet officiel / Signature and official stamp</td>
</tr>
</tbody>
</table>

**Date:** Update 5 of 1.4.2004
ANNEXE B

Toute modification ou rature sur ce document non authentifiée par l'autorité compétente entraîne sa nullité.

CERTIFICAT ATTESTANT DES CONTRÔLES VÉTÉRINAIRES DES PRODUITS INTROUITS DANS LA CEE EN PROVENANCE DES PAYS TIERS

1. Informations relatives au lot présenté(*)
   Poste d'inspection frontalier effectuant les contrôles vétérinaires: .................................................................
   Pays d'origine: ...........................................................................................................................................................
   Pays de provenance: ....................................................................................................................................................
   Expéditeur: ..............................................................................................................................................................
   Importateur: ..............................................................................................................................................................
   Destination dans la CEE: (pays, établissement, adresse) ............................................................................................
   Destination douanière: ..................................................................................................................................................

   Moyen de transport
   Air: vol n° .................................................................................................................................................................
   Terre: véhicule n° ..........................................................................................................................................................
   wagon n° .......................................................................................................................................................................
   Mer: navire et n° de conteneur: .......................................................................................................................................
   Scellés n°: ....................................................................................................................................................................

<table>
<thead>
<tr>
<th>Code NC</th>
<th>Nature de la marchandise</th>
<th>Mode de conservation</th>
<th>Nombre de colis</th>
<th>Poids brut</th>
<th>Poids net</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Totaux

Date d'arrivée probable des produits: _________________________________
Certificat(s) ou document(s) (sanitaire ou de salubrité) d'origine:
N°: ........................................................................................................
Date d'émission: ....................................................................................
Lieu d'émission: ....................................................................................
Autorité qui l'a émis: ...........................................................................

Identification complète du déclarant: _________________________________
Signature: __________________________________________________________

Date: _________________________________

(*) À compléter par l'importateur ou son représentant.
Annex 3 (back)

2. Décision relative au lot présentée ()

Numéro d’ordre: ____________________________________________________________

<table>
<thead>
<tr>
<th>Mis en libre pratique dans la CEE</th>
<th>Introduction dans la CEE sous contrôle douanier</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ produits propres à la consommation humaine</td>
<td>□ produits expédiés vers un autre pays tiers sans rupture de charge</td>
</tr>
<tr>
<td>□ produits destinés à l’alimentation animale à destination de:</td>
<td>nom du pays tiers: ____________________________________________</td>
</tr>
<tr>
<td>(pays et établissement)</td>
<td>□ produits stockés dans une zone ou un entrepôt francs</td>
</tr>
<tr>
<td>□ produits destinés à l’usage pharmaceutique à destination de:</td>
<td>nom et adresse de la zone ou de l’entrepôt francs:</td>
</tr>
<tr>
<td>(pays et établissement)</td>
<td>□ produits stockés en entrepôt douanier</td>
</tr>
<tr>
<td>□ produits improprents à l’alimentation humaine ou animale</td>
<td>nom et adresse de l’entrepôt douanier: ____________________________</td>
</tr>
<tr>
<td>□ produits destinés à d’autres traitements techniques (à préciser):</td>
<td>□ produits expédiés vers un État membre ayant des exigences spécifiques (conformément à la décision ………..) (pays et établissement):</td>
</tr>
<tr>
<td>□ autres usages (à préciser): ____________________________________________</td>
<td>□ produits expédiés vers un État membre ayant des exigences spécifiques (conformément à la décision ………..) (pays et établissement):</td>
</tr>
</tbody>
</table>

Lot refusé à l’importation

Motif: _________________________________________________________________

<table>
<thead>
<tr>
<th>Destination : à réexpédier avant le:</th>
<th>Le vétérinaire officiel</th>
</tr>
</thead>
<tbody>
<tr>
<td>a décuire avant le:</td>
<td>____________________________________________</td>
</tr>
<tr>
<td>à transformer conformément à l’article 4 de la décision 93/13/CEE</td>
<td>Signature: ____________________________</td>
</tr>
<tr>
<td>Nom et adresse de l’établissement de transformation:</td>
<td>Nom en lettres ( )</td>
</tr>
</tbody>
</table>

Identification complète du poste d’inspection frontière et sceau officiel: ____________________________

Date: ____________________________

Contrôles effectués: document □ identité □ physique □

Examens de laboratoire effectués: __________________________________________________________

Examens de laboratoire en cours: __________________________________________________________

Résultats: __________________________________________________________

N° des scellés du service vétérinaire du poste d’inspection frontière: ____________________________

Autorités compétentes du lieu de destination: __________________________________________________________

A compléter sous la responsabilité du vétérinaire officiel en biffant la ou les mentions inutiles et en entourant la ou les mentions utiles.

A compléter par le vétérinaire officiel responsable du poste d’inspection frontière.

Update 5 of 1.4.2004
Annex 4

Customer Guide – Useful information on Customs matters

Belgium ABX Logistics

Overeenkomst tusschen de Internationale handel in bederfsgoederen
de het wild levende dier- en plantenmerken
Convention sur le commerce international des espèces
de fleur et de fleurs sauvages menacées d'extinction

Artikel VII, lid 6
Artikel VIII, paragraphe 6

WETENSCHAPPELIJKE MATERIAAL - MATÉRIEL SCIENTIFIQUE

1. inhoud / Contenu :

2. Afzender (volledige naam en adres) / Expéditeur (nom et adresse complète) :

3. Registratienummer :
   Numéro d'enregistrement :

4. Gezondenmerk (volledige naam en adres) / Destinataire (nom et adresse complète) :

5. Registratienummer :
   Numéro d'enregistrement :
   Nummer etiket / Étiquette n°

Dans straks diant van de administratieve toestand aan de administratieve toestand te worden toegevoegd
Copiez à reserver à l'organisme en question immédiatement après utilisation

Registratienummer afzender
N° d'enregistrement de l'expéditeur

Registratienummer gezondenmerk
Numéro d'enregistrement du destinataire

Inhoud / Contenu :

Nummer etiket / Étiquette n°
<table>
<thead>
<tr>
<th>Pays</th>
<th>Viandes fraîches et produits à base de viande</th>
<th>Viandes fraîches</th>
<th>Remarques spéciales</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&quot;Domestique&quot;</td>
<td>&quot;Sauvage&quot;</td>
<td>B</td>
</tr>
<tr>
<td>Afrique du Sud</td>
<td>x</td>
<td>x</td>
<td>x</td>
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<td>Albanie</td>
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<td>Argentine</td>
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<td>Australie</td>
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<td>Autriche</td>
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</tr>
<tr>
<td>Belize</td>
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<td></td>
<td></td>
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<tr>
<td>Bosnie-Herzégovine</td>
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<td>Bosnia</td>
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<td>x</td>
</tr>
<tr>
<td>Brésil</td>
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<tr>
<td>Bulgarie</td>
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<td>Canada</td>
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</tr>
<tr>
<td>Chili</td>
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<td>x</td>
</tr>
<tr>
<td>Chine (République populaire)</td>
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<td></td>
<td>x</td>
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<td>Chypre</td>
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<td>Tchécoslovaquie</td>
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<td>Tunisie</td>
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</table>
## Annex 5 (front)

<table>
<thead>
<tr>
<th>Pays</th>
<th>Viandes fraiches et produits à base de viande</th>
<th>Viandes fraiches</th>
<th>Remarques spéciales</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&quot;Domestique&quot;</td>
<td>&quot;Sauvage&quot;</td>
<td>Produits à base de viande</td>
</tr>
<tr>
<td></td>
<td>B</td>
<td>O/C</td>
<td>P</td>
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<tr>
<td>Turquie</td>
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<td>États-Unis d'Amérique</td>
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<td>Uruguay</td>
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<td>Républiques Yougoslaves</td>
<td>x</td>
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<td>x</td>
</tr>
<tr>
<td>Zimbabwe</td>
<td>x</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B : bovins (y compris les buffles).

O/C : ovins et caprins.

P : porcins.

S : solipèdes.

B/O : bi-ongulés.

x : autorisés.

**Observations spéciales :**

1. À l'exclusion des viandes des porcins sauvages.

2. À l'exclusion des viandes non désossées et des abats d'animaux sauvages bi-ongulés.

3. Nonobstant les restrictions mentionnées sur la liste ci-dessus, sont autorisés les produits à base de viande qui ont subi un traitement par la chaleur dans un récipient hermétiquement clos à une valeur F. supérieure ou égale à 3.

4. Nonobstant les restrictions mentionnées sur la liste ci-dessus, sont autorisés les produits à base de viande cuits à cœur à une température d'au moins 80° C.

(*) - Cette liste n'est applicable qu'aux marchandises qui font partie des bagages personnels des voyageurs et aux envois destinés à des particuliers pour autant qu'il s'agisse d'importations dépourvues de tout caractère commercial.

- Cette liste n'est pas applicable lorsqu'une interdiction générale vaut pour un pays déterminé. C'est le cas pour la viande et les produits à base de viande de porc et de sanglier originaires de tous les anciens "pays de l'Est" sauf la Hongrie.

- La viande originale des pays d'Afrique et d'Amérique du Sud doit toujours être désossée et ne peut pas contenir des abats.

- Si en regard d'un pays, aucune croix ne figure dans une ou plusieurs colonnes, il y a une interdiction d'importation générale pour les viandes et produits visés dans ces colonnes et originaires de ce pays.
ETIQUETTE

CITES

SCIENTIFIC MATERIAL / MATERIEL SCIENTIFIQUE / WISSENSCHAFTSGUT

.................. 19 ........

- Convention on international trade in endangered species of wild fauna and flora.

- Convention sur le commerce international des espèces de faune et de flore sauvages menacées d'extinction.

- Übereinkommen über den internationalen Handel mit gefährdeten Arten freilebender Tiere und Pflanzen.

Article VII (6)

Regulation (EEC) No ................

CITES

SCIENTIFIC MATERIAL / MATERIEL SCIENTIFIQUE / WISSENSCHAFTSGUT

19 . . . .

- Convention on international trade in endangered species of wild fauna and flora.

- Convention sur le commerce international des espèces de faune et de flore sauvages menacées d'extinction.

- Übereinkommen über den internationalen Handel mit gefährdeten Arten freilebender Tiere und Pflanzen.

Article VII (6)

Regulation (EEC) No ................

RETURN CONSIGNMENT / RETOUR / RÜCKSENDUNG
Annex 7

<table>
<thead>
<tr>
<th>1. Expéditeur (nom et adresse complète)</th>
<th>2. Numéro</th>
<th>ORIGINAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

ATTESTATION D'EQUIVALENCE
POUR L'IMPORTATION
DES HOUBLONS ET DES PRODUITS
DU HOUBLON DANS LA COMMUNAUTÉ
ECONOMIQUE EUROPÉENNE

Oversetelse se bagadie - Ses translation overteaf - Übersetzung
siehe Rückseite - Vedi traduzione a lerno - Zie vertaling aan
ommezide

REMARQUES IMPORTANTES

A. La présente attestation et ses deux copies doivent être produites aux autorités douanières dans la Communauté lors de la mise en œuvre propre du produit à lors du traitement de l'arme intervenant avant la mise en œuvre pratique.

4. Pays d'origine

5. Lieu de production du houblon

6. Année de récolte

7. Lieu de transformation

8. Date de transformation

9. Marques, numéros, nom et nature des coûts - Désignation des produits - Variété

10. Poids brut (kg)

11. ATTESTATION DE L'ORGANISME EMETTEUR

Je suggère que les produits désignés ci-dessus sont conformes aux exigences de la réglementation relative aux houblons et aux produits de houblon en vigueur dans la Communauté économique européenne.

12. Organisme émetteur (nom et adresse complète)

13. RÉSERVE AUX AUTORITÉS DOUANIÈRES DANS LA COMMUNAUTÉ

Les produits désignés ci-dessus ont été mis en libre pratique (1)

La présente attestation a été remplacée par ................. extraits (1)

11. Signature

Cachet

12. Signature

Cachet

13. Signature

Cachet
Customer Guide – Useful information on Customs matters

Belgium ABX Logistics

Annex 8

| 1 | Exporter Name and Address | Country |
| 3 | Country of origin | 4 | Category number |
| 5 | Consignee Name and Address | Country |
| 6 | Country of origin | 7 | Country of destination |
| 8 | Place and date of shipment | Means of transport |
| 9 | Supplementary details |
| 10 | Marks and numbers | Description of goods |
| 11 | Quantity (1) |
| 12 | FOB Value (2) |

**CERTIFICATE OF ORIGIN**
(Textile products)

**CERTIFICAT D'ORIGINE**
(Produits textiles)

**13 CERTIFICATION BY THE COMPETENT AUTHORITY - VISA DE L'AUTORITE COMPETENTE**

1. The undersigned, certify that the goods described above originate in the country shown in box No. 6 in accordance with the provisions in force in the European Economic Community.

2. Le sousigné certifie que les marchandises désignées ci-dessus ont originaires du pays figurant dans la case No. 6 conformément aux dispositions en vigueur dans la Communauté Économique Européenne.

**14 Competent authority Name and Address**

(Adviser competent - Name and address company)

Annex 8

Update 5 of 1.4.2004
MODELE N° 2

FORMULE DE CERTIFICAT D'AGREMENT EN MATIERE D'ARMES ET DE MUNITIONS

ROYAUME DE BELGIQUE

MINISTERE DE LA JUSTICE
GOUVERNEMENT PROVINCIAL
DE ........................................

N° 2/.../....

CERTIFICAT D'AGREMENT
EN MATIERE D'ARMES ET DE MUNITIONS

Art. 1 & 2 loi du 3/1/1933,
mod. 30/1/1991

Identité de la personne agréée :
........................................................................................................
........................................................................................................
........................................................................................................

Localisation des activités faisant l'objet de l'agrément :
........................................................................................................
........................................................................................................
........................................................................................................

Types d'activités faisant l'objet de l'agrément :
........................................................................................................
........................................................................................................
........................................................................................................

Types d'armes et/ou de munitions visées :
........................................................................................................
........................................................................................................
........................................................................................................

A ................., le ..............

Signature du
Gouverneur de province
ou du Ministre de la Justice
FORMULE D'AUTORISATION DE DETENTION D'UNE ARME A FEU DE DEFENSE OU DE GUERRE

<table>
<thead>
<tr>
<th>En cas d'importation, identification du bureau des douanes</th>
</tr>
</thead>
<tbody>
<tr>
<td>En cas d'acquisition, identification du citoyen et de son titre de détention</td>
</tr>
<tr>
<td>Caractéristiques de l'arme acquise / Importée / Numéro de série / Calibre / Modèle et type</td>
</tr>
<tr>
<td>Nature de l'arme</td>
</tr>
<tr>
<td>Identité et adresse du titulaire</td>
</tr>
</tbody>
</table>

ATTÉSTATION DE CESSON OU D'IMPORTATION (1) & CONSERVÉ PAR L'AUTORITÉ QUI A ÉCHÉ CDATION DE L'AUTORISATION DE DETENTION (1) AFIN QUE CELLE-CI NE SOIT PAS UTILISÉE DANS LE CADRE D'UN ACTE CRIMINEL.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e., dutiable) goods to be contained in certain categories of item:

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

Detailed description of contents and their value. For documents, indicate “Documents with no commercial value”.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1 CN 23
b) for parcel accounting purposes: 1 CP 72

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 25 EUR
- For consignments for personal use of a value in excess of 50 EUR

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer NO
- Carrier YES*

*Where La Poste is considered to be acting as carrier.
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

Items containing goods should be accompanied by an invoice in duplicate, or copies of the original invoice, provided that these copies have been obtained using carbon paper or self-duplicating paper. The following information should also be included:
- sender’s name and address
- addressee’s name and address + telephone and fax number
- addressee’s VAT number
- tariff position of imported goods
- where appropriate, movement certificates, licences, etc.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

A large number of preferential agreements exist between the European Community and other countries.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

For movement certificates: export authority
For licences: Ministry of Economic Affairs

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Postal items requiring Customs clearance are sorted, prepared for clearance and cleared by the postal services under the supervision of Belgian Customs officials. Belgium’s La Poste advances Customs fees to the Customs administration and recovers them from the addressee at the time of delivery.

3.2 Role of the Post in the Customs procedure:

- Declarant \(\text{NO}\)
- Carrier \(\text{YES}\)
- Checks the consignments to find those admitted without formalities \(\text{YES}\)
- Opens the consignments \(\text{YES}\)
- Prepares declarations for consignments subject to duties and taxes \(\text{YES}\)
- Advances the amount of duties and taxes to Customs \(\text{YES}\)

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 1 to 4 hours
- Low-value, non-taxable items: 1 to 4 hours
- Low-value, taxable items: 4 to 6 hours
- High-value items: 4 to 6 hours*

*Where Customs documentation accompanying items is complete.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts (between private persons): 50 EUR (intrinsic value)
- Commercial items: 25 EUR (intrinsic value)
- Non-commercial goods (between private persons): 50 EUR (intrinsic value)
- Other types of imports: 25 EUR (intrinsic value)

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: unrestricted
- Commercial imports: unrestricted
- Personal imports: unrestricted

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

- Duty or fee: Import duty (entry fee)
- Applicable rates: VAT

- Excise duty

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

- Charges: Presentation-to-Customs charge
- Amount in local currency: 9 EUR

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, or possibly cheques, guaranteed for an amount less than 174 EUR per cheque (payment on delivery of the item).

- Charges: Cash or possibly cheques, guaranteed for an amount less than 174 EUR per cheque (payment on delivery of the item).

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Home delivery: payment on delivery.
- Collection from the postal Customs clearance centre: Payment on collection of the item.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- Return to country of origin on presentation of an intermodal forwarding document made out by the postal services of our Customs clearance centre.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

*Customs official:*
Mr Th. Pireau
Inspector
Tour Finances
1010 BRUSSELS
Tel: (+32 2) 210 32 03
Fax: (+32 2) 210 33 13

*Postal official:*
Mr Rudy Millecam
Adviser
Centre Monnaie
1000 BRUSSELS
Tel: (+32 2) 226 22 47
Fax: (+32 2) 226 21 53
E-mail: rudy.millecam@post.be

*Other official:*
Mr Paul Robrechts
Director of Security
Centre Monnaie
1000 BRUSSELS
Tel: (+32 2) 226 26 63
Fax: (+32 2) 226 21 53
E-mail: paul.robrechts@post.be

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- CN 22 label
- CN 23 form
- Invoice or pro forma invoice
- Export declaration, as available
- Movement certificate, as available
- Single Administrative Document (D.A.U.) for permanent or temporary export

8.1 Value threshold requirements when such obligatory documents accompany goods:


8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Some examples:
- S.A.D. for temporary export
- Movement certificate
- Certificate of origin
- Authorizations required under public health, heritage conservation, public security measures, etc.

9 Is Customs present in outward offices of exchange to validate Customs documents?

NO

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc.):

Please refer to the List of Prohibited Articles published by the UPU concerning Belgium.

10.2 Other useful information relevant to the exportation of goods from the country:

Belgium’s La Poste publishes various free brochures briefly explaining Customs formalities for the export of the most common goods.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items —
- Registered items YES
- Insured letters —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

YES
- Commercial invoice
- Certificates (health)
- Certificate of origin (in cases where preferential rates are applied)

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 500 USD and weighing more than 20 kg
- For consignments for personal use of a value in excess of 500 USD and weighing more than 20 kg

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer YES
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice, certificates, permits.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

The certificates of origin are provided for in the CAN, LAIA and MERCOSUR agreements.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The competent authorities in the countries of export and the customs officers in the countries of import.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Clearing procedure for postal items whose contents do not exceed a value of 500 USD and a weight of 20 kg:

- The consignee presents the customs declaration (Postal Guide) and the commercial invoice to Customs, together with any necessary certificates.
- Customs receives the documents and physically checks the item. In the absence of an invoice, Customs determines the customs value on which to base the applicable charges.
- The customs officer completes form 126 (import declaration for small items) and the 2370 inpayment slip, which he gives to the consignee.
- The consignee returns to Customs the 2370 inpayment slip duly stamped by the bank through which he has made his payment.
- The customs officer releases the goods to the consignee, together with copies of form 126 and the 2370 inpayment slip.

3.2 Role of the Post in the Customs procedure:

- Declarant: YES
- Carrier: —
- Checks the consignments to find those admitted without formalities: —
- Opens the consignments: —
- Prepares declarations for consignments subject to duties and taxes: —
- Advances the amount of duties and taxes to Customs: —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 15 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 30 minutes
- High-value items: an import permit must be prepared by a customs officer
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: none
- Commercial items: none
- Non-commercial goods: no restriction
- Other types of imports: none

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: 500 USD and weighing less than 20 kg
- Commercial imports: 500 USD and weighing less than 20 kg
- Personal imports: 500 USD and weighing less than 20 kg

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bound duty</td>
<td>10%</td>
</tr>
<tr>
<td>Value added tax</td>
<td>14.94%</td>
</tr>
<tr>
<td>“Libras” bound duty</td>
<td>2%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air freight</td>
<td>15% of FOB value</td>
</tr>
<tr>
<td>Insurance</td>
<td>5% of FOB value</td>
</tr>
<tr>
<td>Customs commission for delivery</td>
<td>1–2% of CIF (cost/insurance/freight) value</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash or cheque made out to an accredited bank.
Charges: Cash or cheque made out to an accredited bank.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Customs duty is collected before the goods are returned.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

For each postal parcel received, a C-148 advice of delivery is sent to the address indicated.
If the parcel is not picked up, a second advice is sent out within 10 days, followed by a third within 20 days.
Any parcel not picked up is held for the addressee for two months, after which time it is considered undeliverable and the instructions indicated by the sender on form CP 71 are applied:
- return of parcel to the sender so requesting;
- automatic return if no instructions indicated by sender.
Unless the box “Air” has been ticked by the sender, all parcels are returned by surface mail.
The charges applicable to returned parcels appear in the CP 77 statement of charges (CP 25) accompanying the CP 71 dispatch note.
The reason for the return must be indicated on the item and the CP 71 dispatch note by means of a CN 15 (C 33/CP 10) label.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weapons</td>
<td>Permit issued by the Ministry of Defence</td>
</tr>
<tr>
<td>Medicaments</td>
<td>Authorization from the Ministry of Health</td>
</tr>
<tr>
<td>Teaching materials</td>
<td>Authorization from the Ministry of Education</td>
</tr>
</tbody>
</table>

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8  Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1  Value threshold requirements when such obligatory documents accompany goods:

8.2  Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3  On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9  Is Customs present in outward offices of exchange to validate Customs documents?

10  Does the administration apply United Nations restrictions to embargo countries?

10.1  Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1  If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2  Other useful information relevant to the exportation of goods from the country:

10.3  Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Export permit, inspection report issued by an examination body, commercial invoice

—

YES

Export permit, inspection report, certificate of origin, forms CP 71 and CN 22.

YES

NO

—

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- a for Customs processing purposes: 1
- b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 150 BAM
- For consignments for personal use of a value in excess of over 150 BAM

- Consignee YES
- Postal employee —
- Customs officer —
- Carrier —

—
2.4 Any other documents that may be required by the country’s Customs administration (e.g. pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g. taxation or entry number):

Pro forma invoice, commercial invoice, provisional export declaration, authority permit.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

— Foreign supplier
— Customs service
— Exporter

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

—

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier NO
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES
- Documents: 5 hours
- Low-value, non-taxable items: 10 hours
- Low-value, taxable items: 24 hours
- High-value items: 72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 150 BAM
- Commercial items: over 150 BAM
- Non-commercial goods: 150 BAM
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 150 BAM
- Commercial imports: over 150 BAM
- Personal imports: 150 BAM

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (e.g. VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fee</td>
<td>31%</td>
</tr>
<tr>
<td>Duty</td>
<td>11%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (e.g. processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax</td>
<td>2 BAM</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (e.g. cash, cheque, credit card, etc):

- Customs duties: Cash or by money order.
- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (e.g. pick-up at Customs, delivered, collection of duty on delivery, etc):

- Postal delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\textsuperscript{1} and restricted\textsuperscript{2} articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms</td>
<td>Authority permit</td>
</tr>
<tr>
<td>Parts of human or animal bodies</td>
<td>Authority permit</td>
</tr>
<tr>
<td>Chemicals, narcotics, radioactive substances</td>
<td>Authority permit</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   **Customs official:**
   Customs Section in Post Office
   71000 Sarajevo
   Tel: (+387 71) 659 376

   **Postal official:**
   Customs Post Office
   Put života b.b.
   71003 Sarajevo
   Tel: (+387 71) 654 330
   Fax: (+387 71) 213 004

   **Other official:**
   Postal Operations Directorate
   71200 Sarajevo
   Tel: (+387 71) 206 063
   Fax: (+387 71) 213 044

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\textsuperscript{1} Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\textsuperscript{2} Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Export Customs declaration.

Customs declaration.

YES

— Export Customs declaration
— Permit of the Institute for protecting cultural monuments must accompany art paintings

YES

YES

NO

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of any value. When imports are to be used by the consignee, the limit is 500 USD, subject to presentation of a “simplified import declaration” (SID) or an “import declaration” (ID). Above this limit (500 USD), only the ID is required.
- For consignments for personal (non-commercial) use of a value not exceeding 500 USD, Customs requires a “simplified duty form” (SDF); for items with a value of 500 to 3000 USD, an SID is required.

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country's Customs administration (e.g. pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g. taxation or entry number):

Commercial Invoice, import licence, certificate of origin, authorization from other government bodies, price list, catalogues and other documents, depending on the type of merchandise.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g. North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Ministry of Agriculture and Food Supply
- Ministry of Health
- Ministry of Industry, Commerce and Tourism
- Ministry of Finance

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

For items not subject to customs duty: check and delivery, with affixing of stamp. For items subject to customs duty, check and delivery after payment of duty and taxes on basis of the SDF, SID or ID.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier YES
- Checks the consignments to find those admitted without formalities —
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: *
- Low-value, non-taxable items: *
- Low-value, taxable items: *
- High-value items: *

* The federal tax collection authority carries out clearance procedure following a physical check of the item and not according to the value indicated, which is “none” in most cases or is used only for insurance purposes.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: admitted free of duty up to 50 USD, provided the sender and addressee are private individuals
- Commercial items: subject to duty, except in cases provided for by law (for example, passenger baggage arriving from abroad)
- Non-commercial goods: subject to duty, except in cases provided for by law (for example, passenger baggage arriving from abroad)
- Other types of imports: subject to duty, except in cases provided for by law (for example, passenger baggage arriving from abroad)

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: see 2.3.1
- Commercial imports: see 2.3.1
- Personal imports: see 2.3.1

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duty</td>
<td>0%–32%</td>
</tr>
<tr>
<td>Import tax on industrial products</td>
<td>0%–45%</td>
</tr>
<tr>
<td>Import duty based on SDF</td>
<td>60%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

- The federal tax collection authority collects only duties and fines provided for by law.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash and cheques.
- Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- The duties set by Customs on the “simplified duty form” are to be paid through an authorized bank or through a post office, after which the item can be picked up at the post office indicated.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- The competent federal authority authorizes return of the item if no tax violation has been committed and the item does not contain goods that come under the common import system.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

---

1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8  Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g., VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9  Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

---

Invoice/list indicating quality, number and weight of goods (packing list).

NO

NO

Certificate of origin, authorization from other government authorities.

YES

YES

The conditions appear in the specific tax legislation (Regulation No 02/92 of the Foreign Trade Secretariat).

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: NO
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

- Addressee’s second address, description of the contents and value of the item.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- a for Customs processing purposes: 1
- b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 1500 USD
- For consignments for personal use of a value in excess of 50 USD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: NO
- Customs officer: NO
- Carrier: NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

A commercial invoice is required when the customs value exceeds 1500 USD.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The invoice is produced by the sender.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Presentation of all documents, inspection of goods, assessment and clearance; collection of duties and fees.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities in the presence of the Customs official YES
- Opens the consignments in the presence of the Customs official YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: less than 50 USD
- Commercial items: less than 50 USD
- Non-commercial goods: less than 50 USD
- Other types of imports: less than 50 USD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal entity:</td>
<td></td>
</tr>
<tr>
<td>No duty up to 50 USD</td>
<td></td>
</tr>
<tr>
<td>Duty from 50 USD</td>
<td>According to customs tariff</td>
</tr>
<tr>
<td>Import tax</td>
<td>4%</td>
</tr>
<tr>
<td>VAT</td>
<td>22%</td>
</tr>
</tbody>
</table>

For natural persons, imported goods with a value of less than 50 USD are free of duty and fees. For values from 50 to 1500 USD, a customs duty of 30% and a VAT of 22% are collected. For values of more than 1500 USD, customs duty and the import tax are 15% and the VAT is 22%.

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

According to postal service rate.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: in cash or through a bank.

Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Items are returned to the sender.
6 Lists of prohibited\textsuperscript{1} and restricted\textsuperscript{2} articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

\begin{itemize}
  \item Articles which cannot be sent in postal items
    \begin{enumerate}
    \item Articles which by their nature can cause injury to persons transporting them or which can damage other items, as well as combustible or explosive materials (powder, petrol, alcohol, gas), poisons, acids, etc.
    \item Articles, substances or materials the transport of which is prohibited by national legislation.
    \item Printed and lithographed matter, manuscripts and other material the distribution of which is prohibited by national legislation.
    \item Foreign lottery tickets, advertising and brochures for foreign lotteries, unless a special permit has been issued for their admission into the country.
    \item Articles, signs, photographs, drawings or communications that are immoral or harmful to the social order, and those that encourage crime.
    \item Live animals, with the exception of bees and leeches which can be safely transported inside closed boxes.
    \end{enumerate}
\end{itemize}

6.2 Where applicable:
  \begin{itemize}
  \item articles not listed in the general prohibitions:
  \item if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:
  \end{itemize}

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

\begin{itemize}
  \item Articles/admitted conditionally
  \item Condition or quota (eg presentation of permit)
\end{itemize}

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

\textsuperscript{1} Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
\textsuperscript{2} Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Single administrative document for legal persons.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

State of goods (used or new).

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

YES

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 5000 XOF
- For consignments for personal use of a value in excess of 20 000 XOF

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier YES
2.4 Any other documents that may be required by the country’s Customs administration (e.g. pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g. taxation or entry number):

- Commercial invoice and taxation or entry number.
- Copy of the export declaration
- Certificate of origin

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g. North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

- Member countries of West African Economic and Monetary Union (WAEMU)
- Economic Community of West African States (ECOWAS)
- Harmonized Commodity Description and Coding System (HS)

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Supplier
- Stamp of embassy on the invoice
- Stamp of Ministry of Industry and Trade, for certificate of origin
- Customs service of exporting country, for export declaration

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Simplified declaration (C 7, C 9) for low-value items
- Detailed declaration (C 1) for high-value items

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments in the presence of the Customs official YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediate return
- Low-value, non-taxable items: immediate return
- Low-value, taxable items: immediate taxation
- High-value items: maximum of 48 hours after lodgement of declaration
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 5000 to 20 000 XOF at end of year
- Commercial items: samples, regardless of value
- Non-commercial goods: assessment by service
- Other types of imports: imports involving donations and aid, generous acts and religious articles, diplomatic privileges

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no restriction
- Commercial imports: no restriction
- Personal imports: no restriction

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1 goods (raw materials)</td>
<td>12%</td>
</tr>
<tr>
<td>Category 2 goods (capital goods)</td>
<td>36.70%</td>
</tr>
<tr>
<td>Category 3 goods (other)</td>
<td>62.66%</td>
</tr>
<tr>
<td>Essential generic medicines</td>
<td>0%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fees</td>
<td>200 XOF for packets</td>
</tr>
<tr>
<td></td>
<td>700 XOF for bags of printed papers</td>
</tr>
<tr>
<td></td>
<td>375 XOF for parcels</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

**Customs duties:** Cash, cheques, credit for duty, credit for pick-up fees.

**Charges:** Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Collection of customs duty upon delivery
- Pick-up at Customs

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Re-exportation, donation to hospital or Red Cross, destruction if not reusable, after preparation of a report in the presence of postal and Customs officials.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>Firearms</td>
<td>Clearance permit</td>
</tr>
<tr>
<td>Explosives, weapons, ammunition and military equipment</td>
<td>Special import authorization</td>
</tr>
<tr>
<td>Medicaments and pharmaceutical products</td>
<td>Authorization from the Ministry of Health</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

   Prohibition/authorization from the Ministries of Health, Defence, Trade and Security.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   Chef du contrôle douanier postal (CDP)
   01 BP 506
   OUAGADOUGOU 01
   Tel: (+226) 30 72 05
   Fax: (+226) 33 64 41
   Other detail: S/C SONAPOST OUAGADOUGOU

   Postal official:
   Directeur des services postaux
   SONAPOST 01 BP
   6000 OUAGADOUGOU
   Tel + fax: (+226) 33 64 41

---

\(^{1}\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^{2}\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- EUR 1 certificate
- Foreign trade documents

8.1 Value threshold requirements when such obligatory documents accompany goods:

100 000 XOF

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Post: CP 71 and C 2/CP 3, CN 22
- Customs: export declaration (C 1, E 1, E 9)
- Items for EEC: EUR 1 certificate

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

- Seasonal quotas
- Prohibition (religious articles or ritual objects)

10.2 Other useful information relevant to the exportation of goods from the country:

Ivory is subject to special export authorization. Art objects and religious articles are subject to authorization from the Ministry of Culture.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
### A. Imports

#### 1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e. dutiable) goods to be contained in certain categories of item

<table>
<thead>
<tr>
<th>1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• EMS</td>
</tr>
<tr>
<td>• Postal parcels</td>
</tr>
<tr>
<td>• Small packets</td>
</tr>
<tr>
<td>• Letter-post items</td>
</tr>
<tr>
<td>• Registered items</td>
</tr>
<tr>
<td>• Insured letters</td>
</tr>
<tr>
<td>• Other</td>
</tr>
</tbody>
</table>

#### 2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

<table>
<thead>
<tr>
<th>2.1.1 If so, what?</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
</tr>
</tbody>
</table>

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

<table>
<thead>
<tr>
<th>a for Customs processing purposes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
</tr>
<tr>
<td>b for parcel accounting purposes:</td>
</tr>
<tr>
<td>2</td>
</tr>
</tbody>
</table>

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

<table>
<thead>
<tr>
<th>2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):</th>
</tr>
</thead>
<tbody>
<tr>
<td>• For consignments for commercial use of a value in excess of 150 000 BIF</td>
</tr>
<tr>
<td>• For consignments for personal use of a value in excess of 3000 BIF</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Consignee</td>
</tr>
<tr>
<td>• Postal employee</td>
</tr>
<tr>
<td>• Customs officer</td>
</tr>
<tr>
<td>• Carrier</td>
</tr>
</tbody>
</table>
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Final import invoice
- Export declaration

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

- European Union
- PTA (preferential trade area)

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Collector of Customs
- Head of Postal Parcel Service

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- At import, the value of the goods is considered (ad valorem tax)
- At export, the weight (20 kg) and the value are considered (specific tax)

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 360 hours
- Low-value, non-taxable items: —
- Low-value, taxable items: 360 hours
- High-value items: 360 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 3000 BIF
- Commercial items: varies
- Non-commercial goods: —
- Other types of imports: from 150 000 BIF, an import licence is required

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: 150 000 BIF
- Personal imports: varies

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>TT 15%</td>
<td>Customs duty: 40% depending on nature and value of goods</td>
</tr>
<tr>
<td>ST (service tax) 6% depending on value of goods</td>
<td></td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash and certified cheques.
- Charges: Cash and certified cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Presentation of an advice of arrival by addressee at counter.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- —
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medicaments</td>
<td>Authorization from the Ministry of Health Certificate of origin</td>
</tr>
<tr>
<td>Articles belonging to bodies subject to international agreements</td>
<td></td>
</tr>
</tbody>
</table>

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Final invoice
- Customs declaration
- Transport documents (dispatch note)

8.1 Value threshold requirements when such obligatory documents accompany goods:

Goods with a value of more than 150 000 BIF require an import licence.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

For both importation and exportation:
- Final invoice for goods
- Customs declaration and dispatch note

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

- Weight of goods must not exceed 20 kg
- Goods must not appear in list of prohibited articles

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: NO
- Registered items: YES
- Insured letters: N/A
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: Only the copy attached to the mail item.

b) for parcel accounting purposes: None required.

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 1600 CAD
- For consignments for personal use of a value in excess of

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee/Importer or broker: YES
- Postal employee: —
- Customs officer: —
- Carrier: —
2.4 Any other documents that may be required by the country's Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Should contain invoices, sales receipts or other commercial documentation to support the value and description on the declaration. Persons and entities importing currency or monetary instruments in bearer form or in such form as title to them passes on delivery, of a value of 10 000 CAD or more, must complete form E667 “Cross-Border Currency and Monetary Instruments Report – General”, sign and include it in the item in addition to the completed Customs Declaration affixed to the exterior. Additional information on currency reporting and forms can be obtained on the Canada Customs Revenue Agency website: www.ccra-adrc.ca/customs/currencyreporting.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Normally the exporter or vendor issues the invoices or sales receipts.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

International mail arriving in Canada is received by Canada Post where it is directed to one of the five designated Customs Mail Centres for Customs processing. Customs reviews all classes of mail presented by Canada Post to identify and segregate all items requiring further examination. Goods that are duty and tax exempt or do not require further Customs control are immediately released to Canada Post for delivery.

Goods subject to duties and taxes may be opened by Customs if the declaration contains insufficient information. The amount assessed is printed on Form E 14, Customs Postal Import Form, which is attached to the mail package and returned to Canada Post for delivery and collection of the amount due. Goods that require examination either by Customs or by another government department are opened and examined to determine the admissibility of the goods and may be released, held or an assessment of duties and taxes attached to the package.

Declarant NO

Carrier YES

Checks the consignments to find those admitted without formalities NO

Opens the consignments NO

Prepares declarations for consignments subject to duties and taxes NO

Advances the amount of duties and taxes to Customs YES

3.2 Role of the Post in the Customs procedure:

- Documents: within 24 hours*
- Low-value, non-taxable items: within 24 hours*
- Low-value, taxable items: within 24 hours*
- High-value items: — Goods over 1600 CAD are held until formal Customs release documentation presented. Once released goods returned to postal administration for delivery

* Documents and low value items are normally processed as soon as they are presented to Customs but may be processed within 24 hours.

High value commercial items (over 1600 CAD) are detained by Customs pending presentation of a formal entry. The time period is dependent on how quickly the importer submits the entry. Once the entry is processed the goods are immediately released to Canada Post for delivery.

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

Normally the exporter or vendor issues the invoices or sales receipts.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 60 CAD*
- Commercial items: 20 CAD*
- Non-commercial goods: 20 CAD*
- Other types of imports: —

* Gifts: 60 CAD and must be sent from a friend or relative and cannot be alcoholic beverages, tobacco products or advertising material.

Commercial items and non-commercial goods: 20 CAD and cannot include:
- alcoholic beverages;
- tobacco products;
- books, magazines and periodicals if the foreign publisher is required to be registered with Revenue Canada for the collection of GST but is not;
- goods ordered or purchased from a Canadian retailer or intermediary but which are mailed directly to the purchaser from outside Canada.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Gifts: 60 CAD
- Commercial items: 20 CAD
- Non-commercial goods: 20 CAD
- Other types of imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):
Duties and taxes are based on the tariff classification and value of the goods. Imported goods are subject to duty (where applicable), the 7% Goods and Services Tax (GST) or the HST (15%) Harmonized Sales Tax (HST is applicable only to goods destined to Nova Scotia, New Brunswick or Newfoundland), the Provincial Sales Tax (PST) will be assessed on non-commercial goods where Customs has agreements with the provinces to collect the PST.
Under the North American Free Trade Agreement (NAFTA), Canada–Chilean Free Trade Agreement (CCFTA) and Canada–Israel Free Trade Agreement (CIFTA), duties on various goods imported from the United States, Mexico, Chile and Israel have been either reduced or eliminated and may be duty free however, the GST/HST and, where applicable, the PST will be assessed.

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
None for Customs. However, there is a 5 CAD handling fee applied to goods subject to duty and tax for cost recovery of Canada Post processing and collective activities.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
Cash, cheques and credit cards.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
Collection of duty on delivery of the mail item by Canadian Postal administration.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
Duties and taxes owing are cancelled where goods are refused and returned to sender.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

---

1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

For more information about mailing goods to Canada, please write, telephone or facsimile to:

*Customs official:*

Customs International Mail Program  
Import Process Division  
Customs Trade and Administration Branch  
Revenue Canada  
OTTAWA ON K1A 0L5  
Tel: (+1613) 952 9486  
Fax: (+1613) 952 2134

*Postal official:*

Canada Post Corporation  
2701 Riverside Drive, Suite N0184  
OTTAWA ON K1A 0B1  
Tel: (+1613) 734 8810  
Fax: (+1613) 734 9793
B. Exports

8  Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

YES

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

An export declaration must be submitted to Customs upon export with the exception of goods destined for the USA, plus any applicable permits, certificates or licences.

Applies for any goods over 2000 CAD destined to non-USA destinations and all controlled, prohibited or regulated goods regardless of destination or value.

YES

9  Is Customs present in outward offices of exchange to validate Customs documents?

NO

10  Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

For information on exporting goods from Canada by mail, contact:
Export Division
Operational Policy and Coordination Directorate
Customs and Trade Administration Branch
Revenue Canada
OTTAWA ON K1A 0L5
Tel: (+1613) 954 7160

For information on controlled or regulated goods, contact:
Export Controls Division
Foreign Affairs and International Trade
P.O. Box 481, Station A
OTTAWA ON K1N 9K6
Tel: (+1613) 996 2387

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

See annexes 1 to 6, pages 7 to 12.
**Canada**

**Customer Guide – Useful information on Customs matters**

<table>
<thead>
<tr>
<th>Canada Post Dispatch Note</th>
<th>Déclaration en douane Bulletin d’expédition</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Sender</strong> Name and Address</td>
<td><strong>Expéditeur</strong> Nom et adresse</td>
</tr>
<tr>
<td><strong>Address</strong> Name and Address</td>
<td><strong>Destinataire</strong> Nom et adresse</td>
</tr>
</tbody>
</table>

**Annex 2**

---

**CN NNN NNN NNN CA**

<table>
<thead>
<tr>
<th>Name of Office of Origin</th>
<th>Nom du bureau d’origine</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Origin Office No.</strong></td>
<td><strong>N° du bureau d’origine</strong></td>
</tr>
<tr>
<td>Date</td>
<td>Y A M D J</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Send by</th>
<th>Envoi par</th>
</tr>
</thead>
<tbody>
<tr>
<td>air</td>
<td>voie aérienne</td>
</tr>
<tr>
<td>surface</td>
<td>voie de surface / S.A.L.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Gross Weight</th>
<th>Poids brut</th>
</tr>
</thead>
<tbody>
<tr>
<td>kg</td>
<td>g</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Weight</th>
<th>Poids net</th>
<th>Value</th>
<th>Valeur</th>
</tr>
</thead>
<tbody>
<tr>
<td>kg</td>
<td>g</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

**In case of non delivery return (at sender's expense) to origin by**

In cas de non-livraison renvoyer (aux frais de l'expéditeur) à l'origine par

**Treated as abandoned**

<table>
<thead>
<tr>
<th>Treat as abandoned</th>
</tr>
</thead>
</table>

**I hereby declare that this consignment does not contain any dangerous substances or any non-mailable matter as defined under the Transportation of Dangerous Goods Act or the Canada Post Corporation Act and I further declare that I fully understand the intent of this declaration.**

Signature of sender

---

**43-074-172 (00-01)**

**CN23** Customs Declaration Déclaration en douane **CN23**

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43-074-172 (00-01) Draft 2 - Design - part 1 (front of pouch) 00-01-19 LA
<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Country</td>
<td>Canada</td>
</tr>
<tr>
<td>Itemized List of Contents and Country of Origin</td>
<td></td>
</tr>
</tbody>
</table>

I hereby declare that this consignment does not contain any dangerous substances or any non-nailable matter as defined under the Transport of Dangerous Goods Act or the Canada Post Corporation Act and I further declare that I fully understand the extent of this declaration.

Signature of sender

Signature of the expeditor
<table>
<thead>
<tr>
<th>Itemized List of Contents</th>
<th>Désignation détaillée du contenu</th>
<th>Net Weight</th>
<th>Poids net</th>
<th>Value</th>
<th>Valeur</th>
</tr>
</thead>
<tbody>
<tr>
<td>I hereby declare that this consignment does not contain any dangerous substance or any non-mailable matter as defined under the Transportation of Dangerous Goods Act or the Canada Post Corporation Act and I further declare that I fully understand the extent of this declaration.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Je souscris déclare que cette expédition ne contient aucune substance dangereuse ni aucun objet non transmissible aux termes de la Loi sur le transport des marchandises dangereuses ou de la Loi sur la Société canadienne des postes. Je déclare en outre que je comprends parfaitement la portée de la présente déclaration.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Signature of sender Signature de l'expéditeur*
<table>
<thead>
<tr>
<th>Mail Poste</th>
<th>Customs Declaration</th>
<th>Déclaration en douane</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada Post Corporation</td>
<td>Dispatch Note</td>
<td>Bulletin d'expédition</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name and Address of Sender</th>
<th>Nom et adresse de l'expéditeur</th>
<th>Name and Address of Addressee</th>
<th>Nom et adresse du destinataire</th>
</tr>
</thead>
</table>

**Insured Assuré**

<table>
<thead>
<tr>
<th>Itemized List of Contents</th>
<th>Désignation détaillée du contenu</th>
<th>Net Weight (kg)</th>
<th>Poids net (g)</th>
<th>Value (Value declared</th>
<th>Taux d'assurance</th>
</tr>
</thead>
</table>

I hereby declare that this consignment does not contain any dangerous substances or any non-mailable matter as defined under the *Transportation of Dangerous Goods Act* or the Canada Post Corporation Act and I further declare that I fully understand the extent of this declaration.

Je soussigné déclare que cette expédition ne contient aucune substance dangereuse ni aucun objet non transmissible aux termes de la Loi sur le transport des marchandises dangereuses ou de la Loi sur la Société canadienne des postes. Je déclare en outre que je comprends parfaitement la portée de la présente déclaration.

Signature of sender | Signature de l'expéditeur
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  YES
- Registered items  YES  (small packets)
- Insured letters  —
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

Value and nature of contents.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes:  2
b for parcel accounting purposes:  —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 5000 CVE
- For consignments for personal use of a value in excess of 5000 CVE

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee  —
- Customs officer  —
- Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

---

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Customs declaration for items with a value > 5000 CVE and < 50 000 CVE
- General procedure for items with a value > 50 000 CVE
- Exemption for items with a value < 5000 CVE

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier —
- Checks the consignments to find those admitted without formalities **YES**
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: < 5000 CVE
- Commercial items: < 5000 CVE
- Non-commercial goods: < 5000 CVE
- Other types of imports: < 5000 CVE

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance for items on which Customs duty is payable</td>
<td>100 CVE</td>
</tr>
<tr>
<td>Assistance during Customs processing at addressee’s request</td>
<td>800 CVE</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

| Customs duties: | Cash or cheque. |
| Charge: | — |

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Notification at place of address or post office box
- Delivery at counter

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Normal procedure with request to cancel Customs declaration.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad: —

6.2 Where applicable:
   a articles not listed in the general prohibitions: —
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

      The importation of firearms, accessories and similar articles (dangerous weapons) by persons without official authorization to do so is prohibited.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable: —

6.4 Other relevant information —

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items: —

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents? YES

10 Does the administration apply United Nations restrictions to embargo countries? YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Forms CN 22 and CN 23.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:
  - EMS  YES
  - Postal parcels  YES
  - Small packets  YES
  - Letter-post items  —
  - Registered items  YES
  - Insured letters  YES
  - Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?
  YES

2.1.1 If so, what?

  Customs regulations require actual declaration of the contents of the parcel for taxation purposes.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration
  a  for Customs processing purposes:  4
  b  for parcel accounting purposes:  1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?
  YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):
  - For consignments for commercial use of a value in excess of 100 000 XAF (126.90 SDR)
  - For consignments for personal use of a value in excess of 10 000 XAF (12.69 SDR)

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:
  - Consignee  YES
  - Postal employee  —
  - Customs officer  —
  - Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

Commercial invoice, provisional export declaration, taxation or entry number.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs authorities.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The importer visits the post office, collects his parcels and takes them to the Customs for customs clearance.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

Three months for goods taxed by Customs.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 100 000 XAF (126.90 SDR)
- Commercial items: 100 000 XAF (126.90 SDR)
- Non-commercial goods: 100 000 XAF (126.90 SDR)
- Other types of imports: 100 000 XAF (126.90 SDR)

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: No maximum value.
- Commercial imports: No maximum value.
- Personal imports: No maximum value.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>First category</td>
<td>24.4%</td>
</tr>
<tr>
<td>Second category</td>
<td>30.3%</td>
</tr>
<tr>
<td>Third category</td>
<td>43.1%</td>
</tr>
<tr>
<td>Third category with excise duties</td>
<td>72.42%</td>
</tr>
<tr>
<td>Fourth category</td>
<td>54.9%</td>
</tr>
<tr>
<td>Fourth category with excise duties</td>
<td>86.58%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fee</td>
<td>1500 XAF (1.90 SDR)</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash, cheques, credit payments (for those benefiting from customs and excise bonds).

Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Duty collected on delivery of item at counter.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Items not delivered for the following reasons: no longer at address given, left without forwarding address, refused, deceased, etc are returned unconditionally to the sender.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Not admitted for import:

Explosives: munitions, fireworks, detonators, rockets and firecrackers.
Inflammable or non-inflammable compressed gas: aerosol products, butane, lighters containing butane and extinguishers containing compressed gas.
Inflammable liquids: petroleum, inflammable solvents and compound solvents for cleaning, inflammable paints and paint strippers.
Inflammable solids: matches of all kinds, cellulose nitrate film and substances which are ignited through absorption of moisture.
Oxidizers: substances which readily produce oxygen, organic peroxides such as dyes for hair or textiles, certain bleaching agents and adhesives.
Toxic or noxious articles: drugs and medicines, other than samples of poisons, of toxic substances, of drugs or of prescribed medicines, packaged and sent in accordance with the relevant guidelines.
Radioactive materials: samples for medical or scientific use containing sources of radioactivity.
Corrosive materials: corrosive cleaning liquids, abrasive or rust-proofing products, instruments containing mercury or battery fluids.
Other dangerous articles: anaesthetic, noxious or toxic substances or substances with other characteristics liable to cause serious discomfort or illness in case of leakage, highly magnetized objects and toys containing batteries.
Immoral articles: pornographic films, etc.
General postal items: letters, packets or parcels bearing insulting or threatening messages on the exterior.
Handguns and firearms: all kinds.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cartridges for hunting</td>
<td>Import authorization</td>
</tr>
<tr>
<td>Firearms</td>
<td>Purchase authorization</td>
</tr>
<tr>
<td>Cigarettes</td>
<td>Import licence</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Inspecteur des douanes
B.P. 685
BANGUI
Tel: (+236) 61 38 98 or 61 35 23

Postal official:
Directeur général de l’Office national des postes et de l’épargne
BANGUI
Tel: (+236) 61 21 49
Fax: (+236) 61 78 80

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

A customs declaration stating the customs regime (single export or goods being returned for repair).

8.1 Value threshold requirements when such obligatory documents accompany goods:

This depends on the type of goods. For a customs declaration, the value is 100 000 XAF (126.90 SDR).

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

– Customs declaration with invoice
– Liquidation report

YES

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

All goods being exported must be declared at Customs and must be appropriately packaged for the post.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

<table>
<thead>
<tr>
<th>Item Type</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Postal parcels</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Small packets</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Letter-post items</td>
<td>NO</td>
<td></td>
</tr>
<tr>
<td>Registered items</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Insured letters</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Other:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Copies</th>
</tr>
</thead>
<tbody>
<tr>
<td>for Customs processing purposes</td>
<td>4</td>
</tr>
<tr>
<td>for parcel accounting purposes</td>
<td>4</td>
</tr>
</tbody>
</table>

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of ___________
- For consignments for personal use of a value in excess of ___________

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee: ___________
- Postal employee: ___________
- Customs officer: ___________
- Carrier: ___________
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Pro forma invoice, commercial invoice and provisional export declaration.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

- NO

2.5.1 If so, please specify these agreements:

- —

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- —

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Opening of item and check of contents in presence of addressee.

3.2 Role of the Post in the Customs procedure:

- Declarant: YES
- Carrier: YES
- Checks the consignments to find those admitted without formalities: YES
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: YES
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: 24 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 5000 XAF
- Commercial items: 5000 XAF
- Non-commercial goods: 5000 XAF
- Other types of imports: 5000 XAF

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: 50 000 XAF
- Commercial imports: 50 000 XAF
- Personal imports: 50 000 XAF

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>10% and 20%</td>
</tr>
<tr>
<td>VAT</td>
<td>15%</td>
</tr>
<tr>
<td>Reply to advice of taxed services</td>
<td>2%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extralegal work</td>
<td>1200 XAF</td>
</tr>
<tr>
<td>Clearance fee</td>
<td>1650 XAF</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash and cheques.
- Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up on request.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No conditions applicable for articles to be returned to the sender.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>Firearms</td>
<td>Authorization and licence to bear arms</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Chef du bureau douanes PTT
B.P. 1890
N’DJAMENA
Tel: (+235) 51 70 11 or 51 54 94

**Postal official:**
Office national des postes et télécommunications (ONPT)
Chef de l’exploitation postale
N’DJAMENA
Tel: (+235) 52 11 02
Fax: (+235) 52 10 12

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Detailed note + customs declaration.

YES

NO

NO
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1 CN 23
b) for parcel accounting purposes: 1 CP 72

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- Phytosanitary certificates

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

—

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Customs service representatives are present when the bags are opened and indicate the items for which customs duty must be paid. Duty on these items is assessed automatically.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 24 hours
- Low-value, non-taxable items: 24 hours
- Low-value, taxable items: 48 hours
- High-value items: 72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 30 USD
- Commercial items: —
- Non-commercial goods: 30 USD
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad valorem customs</td>
<td>11%</td>
</tr>
<tr>
<td>value</td>
<td>1,5%</td>
</tr>
<tr>
<td>VAT</td>
<td>18%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance</td>
<td>410 CLP</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash and cheques.
- Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at post office counter after payment of customs duty through a commercial bank.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

The Post asks the Customs service to cancel the postal import form. The Customs authorities prepare a document to that effect.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>Firearms</td>
<td>Authorization from the Ministry</td>
</tr>
<tr>
<td>Medicaments, food products</td>
<td>of Defence</td>
</tr>
<tr>
<td>Seeds and plant products</td>
<td>Authorization from the Public Health</td>
</tr>
<tr>
<td>Maps, globes and atlases</td>
<td>Service</td>
</tr>
<tr>
<td></td>
<td>Authorization from the Agricultural</td>
</tr>
<tr>
<td></td>
<td>Service</td>
</tr>
<tr>
<td></td>
<td>Authorization from the Department of</td>
</tr>
<tr>
<td></td>
<td>Borders and Geographical Boundaries</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   | Customs official:                           |
   | Jefe Aduana Postal                         |
   | VALPARAISO                                 |
   | Tel: (+56 32) 200 755                      |
   | Fax: (+56 32) 285 763                      |

   | Postal official:                           |
   | Jefe Sistemas Operativos                   |
   | SANTIAGO                                   |
   | Tel: (+56 2) 689 2259                      |
   | Fax: (+56 2) 689 1745                      |

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents? NO

10 Does the administration apply United Nations restrictions to embargo countries? NO

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)? NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

<table>
<thead>
<tr>
<th>1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• EMS YES</td>
</tr>
<tr>
<td>• Postal parcels YES</td>
</tr>
<tr>
<td>• Small packets YES</td>
</tr>
<tr>
<td>• Letter-post items YES</td>
</tr>
<tr>
<td>• Registered items YES</td>
</tr>
<tr>
<td>• Insured letters YES</td>
</tr>
<tr>
<td>• Other: —</td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

<table>
<thead>
<tr>
<th>a for Customs processing purposes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>b for parcel accounting purposes:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
</tr>
</tbody>
</table>

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

| • For consignments for commercial use of a value in excess of 1000 CNY |
| • For consignments for personal use of a value in excess of |

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

| • Consignee YES |
| • Postal employee — |
| • Customs officer — |
| • Carrier — |
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

Certificate of import for goods of commercial purpose.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Authorities of external trade.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The Post Office provides forms to Customs. Customs decides which item should be taxed and Post Office sends notification to addressee to pay tax.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities —
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 500 CNY
- Commercial items: —
- Non-commercial goods: 500 CNY
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: 1000 CNY

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   
   Articles prohibited from importation:
   - Arms, imitation arms, ammunition and explosives of all kinds.
   - Counterfeit currencies and counterfeit negotiable securities.
   - Printed matter, films, photographs, gramophone records, cinematographic films, loaded recording tapes and videotapes, compact discs (video and audio), storage media for computers and other articles which are detrimental to the political, economic, cultural and moral interests of China.
   - Deadly poison of all kinds.
   - Opium, morphine, heroin, marijuana and other addictive drugs and psychotropic substances.
   - Animals, plants and products thereof infected with or carrying disease germs, insect pests and other harmful organisms.
   - Foodstuffs, medicines and other articles coming from epidemic-stricken areas and harmful to man and livestock or those capable of spreading disease.

   Articles prohibited from exportation:
   - All articles enumerated as articles prohibited from importation.
   - Manuscripts, printed matter, films, photographs, gramophone records, cinematographic films, loaded recording tapes and videotapes, compact discs (video and audio), storage media for computers and other articles which involve State secrets.
   - Valuable cultural relics and other relics prohibited from exportation.
   - Endangered, rare animals and plants, respective specimens, seeds and reproducing materials.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   Articles/goods admitted conditionally
   Condition or quota (eg presentation of permit)

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   General Customs Administration
   Department of Supervision and Control
   Fax: (+86 10) 6519 5424

   Postal official:
   Division of International Postal Services
   Directorate General of Posts, P & T
   Fax: (+86 10) 6831 5560

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

CN 22 or CN 23/CP 72.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  YES
- Registered items  YES
- Insured letters  YES
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?  NO

2.1.1 If so, what?  Not applicable.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes:  1
b for parcel accounting purposes:  Not required.

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?  YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments of a value not less than 4000 HKD*
  * Import declaration shall be lodged within 14 days after the importation of the consignment.

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee  —
- Customs officer  —
- Carrier  —
2.4 Any other documents that may be required by the country's Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

---

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

Not applicable.

2.5.1 If so, please specify these agreements:

Not applicable.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Not applicable.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Customs will conduct selective checks on postal items. Normally, postal items will be delivered by the Post Office staff without going through any additional Customs procedures. For restricted and dutiable items detained by Customs, the Customs procedures are outlined below:

- Dutiable items can be collected from Customs stationed at the Post Office after duties have been paid;
- Restricted items can be collected from Customs stationed at the Post Office after the required licences or permits have been obtained.

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: NO
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: *
- Low-value, non-taxable items: *
- Low-value, taxable items: *
- High-value items: *

* Hongkong Customs will conduct selective checks on postal items. The average time required for Customs clearance (inspection and examination) is about 10 minutes.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: *
- Commercial items: *
- Non-commercial goods: *
- Other types of imports: *

* In Hongkong, only liquors, tobacco, hydrocarbon oil and methyl alcohol are dutiable.

The following goods shall be exempted from duty in accordance with Regulation 12, Dutiable Commodities Regulations, Cap 109A, Laws of Hongkong:

- wine for the sacrament, if certified as such by the Head of a denomination of the Church;
- with the written approval of the Commissioner of Customs & Excise (Commissioner) and subject to such conditions as the Commissioner may impose, ethyl alcohol and methyl alcohol for the use of the Hospital Authority, or any educational, scientific or charitable institution approved by the Financial Secretary in that behalf;
- goods, which the Commissioner shall, at his discretion, deem to be samples or advertising matter and shown to his satisfaction to be of no commercial value and not intended for resale;
- goods which are shown to the satisfaction of the Commissioner to be duty-paid goods which have been exported and subsequently re-imported;
- goods, which the Commissioner shall, at his discretion, consider to be bona fide personal gifts sent to residents in Hongkong and to be of no commercial value and not intended for resale;
- goods in respect of which the duty is considered by the Commissioner to be uneconomical to collect;
- goods which are shown to the satisfaction of the Commissioner to have been donated to bona fide charitable organizations for distribution within Hongkong without payment for the goods;
- goods which are shown to the satisfaction of the Commissioner to be for the use or consumption of any person who is entitled to be accorded immunity or exemption from duty by operation of the International Organizations and Diplomatic Privileges Ordinance (Cap. 190, Laws of Hongkong), the International Organizations (Privileges and Immunities) Ordinance (Cap. 558, Laws of Hongkong), the Privileges and Immunities (Joint Liaison Group) Ordinance (Cap. 36, Laws of Hongkong), the Privileges and Immunities (International Committee of the Red Cross) Ordinance (Cap. 402, Laws of Hongkong) or the Consular Relations Ordinance (Cap. 557, Laws of Hongkong).

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —
### 5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Liquor with an alcoholic strength of more than 30% by volume measured at a temperature of 20° C</td>
<td>100% of value of goods</td>
</tr>
<tr>
<td>Liquor, other than wine, with an alcoholic strength of not more than 30% by volume measured at a temperature of 20° C</td>
<td>40% of value of goods</td>
</tr>
<tr>
<td>Wine</td>
<td>80% of value of goods</td>
</tr>
<tr>
<td>For each 1000 cigarettes</td>
<td>804 HKD</td>
</tr>
<tr>
<td>Cigars</td>
<td>1035 HKD/kg</td>
</tr>
<tr>
<td>Chinese prepared tobacco</td>
<td>197 HKD/kg</td>
</tr>
<tr>
<td>All other manufactured tobacco except tobacco intended for the manufacture of cigarettes</td>
<td>974 HKD/kg</td>
</tr>
<tr>
<td>Methyl alcohol and any admixture containing methyl alcohol with an alcoholic strength of not more than 30% by volume measured at a temperature of 20° C</td>
<td>840 HKD/hectolitre (additional 28.10 HKD/hectolitre for every 1% by which the alcoholic strength by volume exceeds 30%)</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc): Customs duties: Cash and cheque. Charges: Not applicable.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Customs will notify the addressee to pay duty at the Customs duty payment office. After payment of duty, the addressee can pick-up the item from the Customs stationed at the Post Office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items: —
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions;
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

---

In accordance with Section 32, Post Office Ordinance, Cap. 98, Laws of Hongkong, the following items are prohibited from importation, entry or transmission by post in Hongkong:

- any postal packet consisting of or containing anything which might expose Postal officials to danger or which might soil or damage any other postal packet;
- any explosive, inflammable or dangerous substance;
- any animal or insect, live or dead;
- any opium or any other dangerous drugs to which the Dangerous Drugs Ordinance (Cap. 134, Laws of Hongkong) applies;
- any obscene, immoral, indecent, offensive or libellous writing, picture or other thing;
- anything whatsoever of which the importation or circulation is forbidden in Hongkong or in the country of destination (provided that such country is included in the Universal Postal Union);
- any seditious publication within the meaning of any enactment relating to sedition;
- any postal packet which without lawful authority or excuse contains or bears any imitation or representation of any postage stamp;
- any postal packet which purports to be prepaid with any postage stamp which in fact has been used or appears to have been used to prepay any other postal article;
- any imitation of any envelope, wrapper, card, form or document issued by any Postal authority;
- any postal packet bearing any imitation of any words, letters or other marks used by any Postal authority;
- any postal packet bearing without lawful authority any words, letters or other marks calculated to convey the impression that such postal packet has been sent on Government service;
- any lottery ticket, document or other thing relating to an unlawful lottery, other than a lottery promoted, conducted or managed outside Hongkong; or
- anything the sending of which by post is prohibited by any regulation made under the Post Office Ordinance (Cap. 98, Laws of Hongkong) or any other Ordinance from time to time.

---

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
The following articles require the addressees’ compliance with import restrictions or conditions:

### Articles admitted conditionally:

- Pesticides
- Pharmaceutical products and medicines
- Textiles
- Optical disc mastering and replication equipment
- Rough diamonds
- Strategic commodities
- Dutiable commodities (liquors, tobacco, hydrocarbon oil and methyl alcohol)
- Ozone depleting substances
- Radioactive substances and irradiating apparatus
- Reserved commodities
- Chemical precursors
- Antibiotics
- Smokeless tobacco products
- Arms and ammunition
- Radio-transmitting equipment
- Game, meat, poultry and prohibited meat
- Endangered species
- Plants
- Plant pests and soil

### Condition:

- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of permit
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of licence
- Presentation of permit
- Presentation of licence
- Presentation of licence

Prohibited articles and restricted articles which fail to comply with the import requirements may be forfeited.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**

*For sea mail:*
Divisional Commander
Harbour and River Trade Division
Ports and Maritime Command
Customs & Excise Department
1/F Central Government Pier
Central
HONG KONG
Tel: (+852) 2534 7180
Fax: (+852) 2854 1280

*For airmail:*
Divisional Commander
Air Cargo (Import) Division 1
Airport Command
Customs & Excise Department
4/F Super Terminal One
Hong Kong International Airport
Lantau Island
HONG KONG
Tel: (+852) 2116 4103
Fax: (+852) 2116 4207

**Postal official:**
Senior Manager, International and Mainland Relations
Hongkong Post Headquarters
2 Connaught Place
Central
HONG KONG
Tel: (+852) 2921 2375
Fax: (+852) 2536 4247
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9. Is Customs present in outward offices of exchange to validate Customs documents?

10. Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Relevant licences/permits for restricted goods.

No value threshold requirement.

YES

—

YES

YES

Exportation by post of the articles mentioned in 6.2 b is prohibited.

Any person who exports goods, valued at 4000 HKD or more, by post from Hongkong is required to lodge an export declaration within 14 days after the exportation of the goods.

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration:

a for Customs processing purposes: 2
b for parcel accounting purposes: 2

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 500 USD
- For consignments for personal use of a value in excess of 500 USD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer YES
- Carrier NO
2.4 Any other documents that may be required by the country's Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Transport document
- Summary statement
- Summary declaration of payment
- Commercial invoice

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

- NO

2.5.1 If so, please specify these agreements:

- —

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Dirección de Impuestos y Aduanas Nacionales (DIAN) (National Directorate of Taxes and Customs Services)

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Presentation and receipt of documents
- Identification of goods
- Release of goods to intermediary by the carrier
- Customs inspections
- Authorized depots
- Duration of storage of goods
- Recovery of goods
- Simplified import declaration
- Payment of customs duties
- Summary declaration of payment
- Presentation and return of summary declaration of payment

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier NO
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 24 hours
- Low-value, non-taxable items: 24 hours
- Low-value, taxable items: 24 hours
- High-value items: 24 hours

The time allowed for document compliance is two months from the date of arrival of the goods in the country.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
   - Gifts: —
   - Commercial items: —
   - Non-commercial goods: —
   - Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
   - Gifts: —
   - Commercial items: —
   - Non-commercial goods: —
   - Other types of imports: —
   - Goods which require a formal Customs entry: goods with a value greater than 500 USD
   - Commercial imports: goods with a value greater than 500 USD
   - Personal imports: goods with a value greater than 500 USD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charge VAT</td>
<td></td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Storage; storage in warehouse</td>
<td>According to weight of goods</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

<table>
<thead>
<tr>
<th>Customs duties:</th>
<th>Charges:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash, cheques.</td>
<td>Storage – refund (according to rates in effect). Redispach.</td>
</tr>
</tbody>
</table>

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Customs duties are collected when the goods are handed over to the addressee (customs duties and taxes applicable under sales of import goods).

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Items are returned if the addressee is unknown or deceased, or if he refuses to pay the customs duties.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Pursuant to the law of 18 to 22 January 1990, the manufacture, importation, distribution, sale and use of toys resembling military weapons are prohibited throughout the national territory.

Moreover, the following articles may not imported:
   – chemical, biological and nuclear weapons;
   – radioactive and toxic waste;
   – any product related to chrysanthemums or chrysanthemum pompoms for use as seed and originating in Europe or any country affected by chrysanthemum white rust;
   – cacao trees from Brazil, Asia and Africa cultivated experimentally, and parts thereof;
   – aldrin, heptachlor, dieldrin, chlordane, campecholor and their components.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

Entry in the importers’ register and presentation of a homologation certificate:
Automobiles, bodies, trailers, semi-trailers intended for:
   – the transport of passengers as part of a public service;
   – the transport of goods as part of a public or private service.
Articles indicated under 87.05.

Entry in the importers’ register and presentation of a certificate of quality:
Fuels derived from petroleum.

Approval from health authorities:
Medicaments, food products, cosmetic products, articles and materials for administering medicaments, sutures and health care materials, biological products, contrasting products for X-rays and other substances used in vivo for making medical diagnoses, sanitary hand towels and similar articles, toilet articles and pesticides for home use.

CITES certificate:
Endangered species of wild flora and fauna.

Phytosanitary certificate:
Live animals and animal products, dried milk and milk substitutes, biological materials for diagnosing diseases in domestic animals.

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 (Cont)

Entry in the importers’ or producers’ register and with the sales or users’ registry service (sales permit or permit for preparing production agents, as the case may be):

Biological production agents and other similar products, fertilizers, enriching agents, soil conditioning agents and similar products, chemical pesticides, physiological regulators for agricultural use and similar products.

Certificate of compliance with Colombian technical standards:

Products mentioned in external circular 068/96 issued by INCOMEX (Colombian Institute for Foreign Trade) and decree 300/95 (see annex 3).

Civil aviation:
1. Aircraft with a maximum gross laden weight of more than 363 tonnes.
2. Military aircraft.

INVIMA:
1. Raw materials for the production of medicaments, food products, cosmetics and other products for human consumption or home use.
2. Food products requiring processing to be suitable for human consumption.
3. Alcoholic beverages.

Ministry of the Environment:

Endangered species of wild flora and fauna.

Colombian Agricultural Institute:

Raw materials for the production of medicaments for veterinary use, fertilizers, pesticides, soil conditioning agents and similar products.

Ministry of Agriculture:

Authorization from the Ministry of Agriculture is required for importing the products mentioned in decree 2439 of 2 November 1994 and listed in annex 2.

The following products may be imported only through the “Industria Militar”:

- Amorphous red phosphorous
- Potassium chlorate
- Ammonium perchlorate
- Potassium perchlorate
- Potassium nitrate
- Barium nitrate
- Calcium nitrate
- Dinitrotoluene
- Trinitrotoluene
- Nitrochlorobenzine
- Nitrochlorotoluene
- Pentrite
- Ammonium nitrate
- Sodium nitrate
- All types of powders
- Cartridge dynamite
- Explosive paste
- Slow/safety fuses
- Quick fuses
- Detonating fuses
- Common detonators
6.3 (Cont) Nitrocellulose (for the manufacture of explosives)
Industrial cellulose
Collodions
Aluminium, powdered or granulated
Arms, ammunition and accessories included in chapter 93 of the Harmonized System
Blasting gelatin
Nitrobenzine
Nitroglycerin
Monoethylamine nitrate
Hexamethylene tetramine or hexamine
ANFO (mixture of ammonium nitrate and fuel oil)
Explosives for oil mining operations
Explosives for seismic studies

**National Fishing and Aquaculture Institute:**
Fish, molluscs and crustaceans, alive or dead.

**Nuclear Research Institute:**
Radioactive materials.

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Director General
Carrera 8a, No 6 64
SANTAFÉ DE BOGOTÁ
Tel: (+57 1) 352 1534
Fax: (+57 1) 286 5789
Web site: http://dian.arroba.dian.gov.co/

**Postal official:**
Director General
Carrera 8, Calles 12 y 13, Of. 701
SANTAFÉ DE BOGOTÁ
Tel: (+57 1) 243 8249
Fax: (+57 1) 338 6401
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- EXD = Export documents
- Commercial invoice
- Permission from competent authority

8.1 Value threshold requirements when such obligatory documents accompany goods:

There is no regulation on this.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Exported goods must not be the subject of an export prohibition and must comply with UPU standards.

9 Is Customs present in outward offices of exchange to validate Customs documents?

NO

10 Does the administration apply United Nations restrictions to embargo countries?

NO

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

In our country, postal procedures differ from those that apply to exports in general.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS ***YES***
- Postal parcels ***YES***
- Small packets ***YES***
- Letter-post items ***NO***
- Registered items ***NO***
- Insured letters ***NO***
- Other: ---

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

---

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: ---

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 500 000 XOF
- For consignments for personal use of a value in excess of 500 000 XOF

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee ***YES***
- Postal employee ***NO***
- Customs officer ***NO***
- Carrier ***NO***
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

Commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

General Agreement on Tariffs and Trade (GATT).

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Supplier issues

Customs authenticate

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Admissibility (documents in order)
Entry in registers, opening of parcels
Settlement of duties and taxes
Payment and delivery of parcels

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: YES
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 10 minutes
- Low-value, non-taxable items: 10 minutes
- Low-value, taxable items: 20 minutes
- High-value items: 24 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: May be exempted
- Commercial items: May be exempted
- Non-commercial goods: 0 XOF
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 500 000 XOF
- Commercial imports: Unspecified
- Personal imports: Unspecified

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal import duty (DFE)</td>
<td>30%</td>
</tr>
<tr>
<td>Customs duty (DD)</td>
<td>5%</td>
</tr>
<tr>
<td>Statistical fee (RSTA)</td>
<td>2.5%</td>
</tr>
<tr>
<td>Value-added tax (TVA)</td>
<td>20%</td>
</tr>
<tr>
<td>Community solidarity premium (PCS)</td>
<td>0.5%</td>
</tr>
<tr>
<td>Prepayment of various taxes (ASDI)</td>
<td>5%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work conducted outside</td>
<td>Work days: 2000 XOF per hour</td>
</tr>
<tr>
<td>statutory working hours</td>
<td>Holidays and night-time: 2800 XOF per hour</td>
</tr>
<tr>
<td>Clearance fee</td>
<td>1500 XOF per parcel</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, certified cheques.

- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Collection from Customs on payment of duties and taxes
- Delivery to addressee: collection of customs duty

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Duty free, return to sender.
6 Lists of prohibited\textsuperscript{1} and restricted\textsuperscript{2} articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>All prohibited products</td>
<td>Prior authorization from competent authority required</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Customs official:</th>
<th>Cdt Kouablan Mathias</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>21 BP 132</td>
</tr>
<tr>
<td></td>
<td>ABIDJAN 21</td>
</tr>
<tr>
<td></td>
<td>Tel: (+225) 27 26 34 or 39 20 38 or 08 30 70</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Postal official:</th>
<th>SIA Gilbert</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>17 BP 105</td>
</tr>
<tr>
<td></td>
<td>ABIDJAN 17</td>
</tr>
<tr>
<td></td>
<td>Tel: (+225) 27 12 09</td>
</tr>
</tbody>
</table>

\textsuperscript{1} Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\textsuperscript{2} Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- EUR 1 = Certificate of origin for national products imported from Europe (CCIP)
- Export licence, certificate of verification

NO

YES

To prove export of goods and for statistical purposes.

YES

YES

Quotas.

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

—

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of 300 HRK

- YES

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer YES
- Carrier YES

* But only for goods which are in excess of 300 HRK up to 3125 HRK and are intended for the personal use of the importer.
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Pro forma invoice, commercial invoice, fito-certificate, veterinary or sanitary certificate.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

— For invoices: sender
— For certificates: responsible authorities in country of origin

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Postal items are first divided into those that are not subject to Customs duties and payment of taxes on the one hand, and dutiable items on the other hand. Dutiable items are opened by Postal agents and submitted for inspection to the Customs officer who establishes the basis for calculation of duties, on either an invoice or an estimate.

• Declarant YES
• Carrier YES
• Checks the consignments to find those admitted without formalities YES
• Opens the consignments YES
• Prepares declarations for consignments subject to duties and taxes YES
• Advances the amount of duties and taxes to Customs —

3.2 Role of the Post in the Customs procedure:

• Documents: 1–3 hours
• Low-value, non-taxable items: 1–3 hours
• Low-value, taxable items: 24–48 hours
• High-value items: 48–72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 300 HRK (physical persons)
- Commercial items: 300 HRK (physical persons)
- Non-commercial goods: 60 HRK (samples)
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty on mail up to 3125 HRK</td>
<td>8% + 22% VAT</td>
</tr>
<tr>
<td>Duty on mail over 3125 HRK</td>
<td>0–25% according to Customs tariff + 22% VAT</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presentation-to-Customs</td>
<td>Letter mail: 3.10 HRK</td>
</tr>
<tr>
<td>Presentation-to-Customs Parcels</td>
<td>Parcels: 30.50 HRK</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, cheques, money transfers (firms).
- Charges: Cash, cheques, money transfers (firms).

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs Post Office
- Delivered
- Collection of duty on delivery

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
**6 Lists of prohibited\(^1\) and restricted\(^2\) articles**

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Please refer to the List of Prohibited Articles published by the UPU concerning Croatia.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plants and seeds</td>
<td>Phytosanitary certificate</td>
</tr>
<tr>
<td>Meat</td>
<td>Veterinary certificate</td>
</tr>
<tr>
<td>Firearms</td>
<td>Approval of the Ministry of the Interior</td>
</tr>
<tr>
<td>Drugs and medicines</td>
<td>Approval of the Ministry of Health</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 **Useful public contacts**

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Customs official:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chef of Department</td>
</tr>
<tr>
<td>10000 ZAGREB</td>
</tr>
<tr>
<td>Tel: (+385 1) 4840 008</td>
</tr>
</tbody>
</table>

| Chef of Department                  |
| 51000 RIJEKA                        |
| Tel: (+385 51) 330 403               |
| Fax: (+385 51) 211 450               |

| Chef of Department                  |
| 31000 OSIJEK                        |
| Tel: (+385 31) 121 345               |

| Chef of Department                  |
| 20000 DUBROVNIK                     |
| Tel: (+385 20) 413 390               |
| Fax: (+385 20) 411 879               |

| Chef of Department                  |
| 21000 SPLIT                         |
| Tel: (+ 385 21) 585 849              |

| Chef of Department                  |
| 42000 VARAZDIN                      |
| Tel: (+ 385 42) 45 891               |
| Fax: (+385 42) 48 032                |

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7.1 (Suite)

Postal official:
Department Manager
10003 ZAGREB
Tel: (+385 1) 4840 900
Fax: (+385 1) 4840 970

Department Manager
51200 RIJEKA
Tel: (+385 51) 212 529
Fax: (+385 51) 213 762

Department Manager
31200 OSIJEK
Tel: (+385 31) 121 644
Fax: (+385 32) 128 999

Department Manager
20200 DUBROVNIK
Tel: (+385 20) 413 131
Fax: (+385 20) 411 167

Department Manager
21200 SPLIT
Tel: (+385 21) 585 896
Fax: (+385 21) 361 012

Department Manager
42103 VARAZDIN
Tel: (+385 42) 45 788
Fax: (+385 42) 215 005
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

YES

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Objects of cultural heritage (only with special approval of the Ministry of Culture).

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 500 CYP
- For consignments for personal use of a value in excess of 500 CYP (not required for unsolicited gifts, irrespective of value)

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Invoice, packing list. Value declaration for goods of a value exceeding 1000 CYP subject to duty in excess of 5%; Authority to agent; Movement Certificates, if preferential treatment is claimed for EU goods; Application for Payment of goods, when their value exceeds 1000 CYP.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

The Cyprus–EU Association Agreement, in the case of Movement Certificates.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Movement Certificate EUR.1 is authenticated by the EU countries’ Customs Administrations, EUR.2 Invoice and packing list is issued by the exporter and Authority to agent, C 5 and Application for Payment of goods by the importer.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Unconditionally free-of-duty goods are released outright.
- Goods of a value not exceeding 100 CYP are charged by Customs without reference to the consignee. Value is assessed by Customs, if not declared.
- Goods of a value exceeding 100 CYP but not exceeding 500 CYP are cleared under a simplified entry procedure.
- Goods of a value exceeding 500 CYP are cleared under a formal entry (Single Administrative Document – SAD).
- Unsolicited gifts are charged with duty without reference to the importer on a value assessed by Customs.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES
- Documents: 30 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 30 minutes
- High-value items Data Post: 2 hours
- High-value items other: next day
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —
- Goods which require a formal Customs entry: 501 CYP
- Commercial imports: 501 CYP
- Personal imports: 501 CYP

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duty</td>
<td>5% for general rate</td>
</tr>
<tr>
<td>Excise duty</td>
<td>0% for EU goods rate</td>
</tr>
<tr>
<td>VAT</td>
<td>15% (some are 0%)</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Delivery charges</td>
<td>2 CYP per parcel of taxable goods</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc): Customs duties: Cash and cheques.

Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- EMS Data Post:
  - a Pick-up at Customs for parcels charged with duties and taxes
  - b Delivered for goods released without charge
- Other Post:
  - Pick-up at local Post Offices.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No special requirements.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Cyprus.

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

—

Prohibited articles in Cyprus

( the importation or exportation of which is forbidden by law)

According to various laws and regulations of the Republic of Cyprus the importation of the following goods is prohibited:

1 Narcotic drugs and psychotropic substances.
2 Rifles and repeating firearms.
3 Air guns, air pistols and air rifles of a calibre exceeding 1.77 inches or 4.5 mm.
4 Shotguns (automatic, semi-automatic, repeating). The importation of smooth-bored shotguns, which can be loaded with a maximum of two cartridges per loading and with a minimum length of barrels of 24 inches is allowed, subject to a permit from the Chief of Police.
5 Any weapon (including daggers of whatever description), designed for the discharge of any noxious liquid, gas or other thing, or any ammunition containing or designed or adapted to contain any such noxious thing.
6 Pirated or counterfeit goods, eg books, audio and video recordings, software, clothing, etc, violating intellectual property rights.
7 Goods not bearing any indication of the country of manufacture or bearing an untrue, false or misleading description.
8 Goods which may endanger the health or safety of the consumer.
9 Articles, trinkets or ornaments which resemble any coins in current use in the Republic or in any other country and any goods or articles bearing any impression, presentation or design in imitation of any current note, bank note or coin in current use in the Republic or in any other country.
10 False or counterfeit coin or currency notes resembling or apparently intended to resemble or to pass for any coin or currency notes for the time being current in the Republic, or for the coin or currency notes of any other State.
11 Counterfeit stamps and dies, plates and instruments for making such stamps.
12 Obscene and indecent printed matter and articles.
13 Gambling machines.
14 Automatic tobacco vending machines.
15 Goods imported in violation of the CITES Convention.
16 Nuclear weapons.
17 Nuclear materials, items, substances.
18 Bacteriological (biological) and toxic weapons.
19 Chemical weapons.
20 Hazardous wastes.
21 Asphyxiating poisonous or other gases.
22 Prohibitions imposed by United Nations Security Council Resolutions, eg imports from Iraq.
23 All imports originating in Turkey.

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

**Articles restricted on importation:**

1. Agricultural pharmaceuticals and wood preservatives: Certificate of Importation of Agricultural Pharmaceuticals, authenticated by Department of Agriculture.
2. Agricultural products: Licence and inspection by Department of Agriculture and phytosanitary certificate from the country of origin.
3. Animal products, biological products and animal feed and additives: Import licence from Veterinary Services, veterinary certificate from the country of origin, inspection by Veterinary and other Services.
5. Explosives, cartridges for hunting guns, fireworks and similar goods: Import licence from Inspector of Mines.
6. Flowers and decorative plants, wood and others: Licence and inspection by Department of Agriculture and phytosanitary certificate from the country of origin.
7. Foodstuffs: Health certificate from the country of origin and inspection by Health and other Services depending on the product.
9. Objects made from precious metals (destined for the Cyprus market): Checking and marking by Cyprus Assay Office.
10. Honey and other bee products (wax, royal jelly etc): Licence and inspection by Veterinary Services and other relevant Government Services and veterinary certificate from the country of origin.
11. Hunting guns which take a maximum of two cartridges in one loading, specially designed guns for the humane killing of animals in slaughterhouses, sporting pistols, sporting bows and accessories, air rifles of a diameter not exceeding 1.77 inches or 4.5 mm, handcuffs: Permit from Chief of Police.
12. Materials and equipment for the production of weapons of mass destruction and similar weapons (nuclear, biological, chemical): Licence from Ministry of Commerce, Industry and Tourism.
14. Medicines: Marketing licence from Council of Drugs for Human Consumption and authentication of invoice by Department of Pharmaceutical Services.
17. Protective helmets for use by motorcyclists: Authorization by Electrical and Mechanical Services.
18. Safety belts for motor vehicles: Approval by Electrical and Mechanical Services Department.
19. Veterinary medicines: Licence from Veterinary Medicines Board and authentication of the invoice by Department of Veterinary Services.
20. Weights and measures: Licence from Controller of Weights and Measures.

**Articles restricted on exportation:**

1. Antiquities: Export licence from Department of Antiquities.
2. Gold (coins and bullion): Export licence from Central Bank of Cyprus.
3. Materials and equipment for the production of weapons of mass destruction and similar weapons (nuclear, biological, chemical): Export licence from Ministry of Commerce, Industry and Tourism.
6. Wood and other wood products: Export licence from Forestry Department.

6.4 Other relevant information
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

CUSTOMS OFFICIAL:
Officer-in-Charge, International Relations Section
Customs Headquarters
29 Katsonis Street
1440 NICOSIA
Tel: (+357) 230 51 50
Fax: (+357) 230 51 51
E-mail: roc@cytanet.com.cy

POSTAL OFFICIAL:
Officer-in-Charge, Parcels Section
Department of Postal Services
1900 NICOSIA
Tel: (+357) 280 57 44
Fax: (+357) 230 41 54
E-mail: cyprus.gov@cytanet.com.cy

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

The Single Administrative Document with supporting documents (mainly an invoice and an Export Declaration)

8.1 Value threshold requirements when such obligatory documents accompany goods:

Goods of a value exceeding 1000 CYP in the case of the Export Declaration.

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Customs Declaration CN 23.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Same as 6.3.

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e. dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets —
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 30 000 CZK
- For consignments for personal use of a value in excess of not required

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer YES
- Carrier YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice, pro forma invoice, certificate of origin.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

EU, EFTA, CEFTA, Bulgaria (Rep), Israel, Turkey, Estonia, Lithuania, Latvia.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Sender and Customs office of the country that dispatched the item.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

– First, items admitted free of customs duty
– Non-commercial items verbally declared to the Post
– Commercial items declared to the customs declarer or the addressee

3.2 Role of the Post in the Customs procedure:

• Declarant YES
• Carrier YES
• Checks the consignments to find those admitted without formalities YES
• Opens the consignments YES
• Prepares declarations for consignments subject to duties and taxes NO
• Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

• Documents: 5 minutes
• Low-value, non-taxable items: 5 minutes
• Low-value, taxable items: 10 minutes
• High-value items: 30 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 6000 CZK
- Commercial items: 1500 CZK
- Non-commercial goods: samples of negligible value
- Other types of imports: promotional printed matter and articles, various documents

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>3% of value for customs purposes</td>
</tr>
<tr>
<td>VAT</td>
<td>22% (industrial products)</td>
</tr>
<tr>
<td>VAT</td>
<td>5% (agricultural products)</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, cheques, postal money orders, bank transfers.
- Charges: Cash, cheques, postal money orders, bank transfers.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Delivery to the addressee, collection of customs duty upon delivery, pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- None, except presentation to Customs office at the Post prior to redispacht.
6 Lists of prohibited and restricted articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms, ammunition, drugs,</td>
<td>Licence and permit from competent</td>
</tr>
<tr>
<td>explosives</td>
<td>authority</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customers official:
Ministère des finances
Direction générale des douanes
Budejovická 7
CZ–140 96 PRAHA 4
Tel: (+420 2) 6133 2203
Fax: (+420 2) 6133 2200
E-mail: posta@cs.mfcr.cz

Postal official:
Direction générale de la Poste tchèque
Olsanská 9
CZ–225 99 PRAHA 3
Tel: (+420 2) 6719 6372
Fax: (+420 2) 6719 6431
E-mail: nammezvzgr@gr.cpost.cz

1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
### B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

YES

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Goods and technologies subject to international control (former COCOM).

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—

CN 22 and CN 23/CP 72 forms for export of commercial goods with a value of more than 3000 CZK. Customs declaration + permit, if necessary.

Permit, in accordance with special rules. Veterinary and phytosanitary certificates and certificate of origin.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes:

b for parcel accounting purposes:

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 80 DKK
- For consignments for personal use of a value in excess of 340 DKK

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer YES
- Carrier YES

● Only from countries outside the European Union.
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Items containing non-commercial goods (eg samples) must be accompanied by a pro forma invoice. All commercial goods must be accompanied by an original invoice or a certified copy of the original invoice. The origin must be attestable for products exchanged under a preferential tariff system. For certain products, an import license, a product safety certificate, CITES certification, veterinary inspection or plant inspection may be required. The invoice etc. ought to be securely attached to the outside of the item, preferably in a transparent adhesive envelope.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

A certificate of origin is required for products exchanged under a preferential tariff system under agreements concluded by the European Union (EU) with various countries, or under decisions of association of countries and territories dependent on certain Member States of the EU.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

See the information concerning Denmark in the “List of Prohibited Articles” published by the UPU.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Postal items from countries outside the EU are cleared by postal staff according to rules established by the Customs authorities. Undertakings may choose between an express procedure and a standard procedure. The express procedure allows undertakings to employ the goods immediately after receipt thereof.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: 20 minutes
- High-value items: 20 minutes
### 4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 340 DKK
- Commercial items: 80 DKK
- Non-commercial goods: 80 DKK
- Other types of imports: 80 DKK
No duty and VAT are to be paid for goods from other member countries of the European Union.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Gifts: 340 DKK
- Commercial items: 80 DKK
- Non-commercial goods: 80 DKK
- Other types of imports: 80 DKK

No duty and VAT are to be paid for goods from other member countries of the European Union.

### 5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Except excise duties for alcohol, cigarettes and tobacco, duties and fees are only payable for goods from countries outside the European Union</td>
<td></td>
</tr>
</tbody>
</table>

- **General for all imports of T1 goods:**
  - **VAT:**
    - Stamps and coins for collection: 5% of value for Customs including freight costs and taxes
    - Other goods: 25% of value for Customs including freight costs and taxes
  - **TAX:**
    - % of value for Customs including freight costs, according to “TARIC” (EU's harmonized system)

In Denmark companies can get registered at Customs for import. It means that each parcel is registered, and immediately delivered to addressee. If a company is not registered for import, parcels will be held at Customs until cash payment of TAX and VAT.

In the case of parcels for private persons, COD (TAX + VAT) will be sent out to the addressee with the parcel. If there is no value declared for Customs, the parcel will be held at Customs until the addressee informs Post Denmark of the value, and COD (TAX + VAT) will be sent out to addressee with the parcel.

#### Private import

<table>
<thead>
<tr>
<th>Private import</th>
<th>EU</th>
<th>EEA</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial imports (Invoice w/exp. declaration or EUR 1 certificate)</td>
<td>No Customs clearance</td>
<td>25% VAT</td>
<td>25% VAT + TAX</td>
</tr>
<tr>
<td>Commercial imports (No invoice)</td>
<td>No Customs clearance</td>
<td>25% VAT + TAX</td>
<td>25% VAT + TAX</td>
</tr>
<tr>
<td>Gifts (Value under 45 EUR)</td>
<td>No Customs clearance</td>
<td>No Customs clearance</td>
<td>No Customs clearance</td>
</tr>
<tr>
<td>Gifts (Value over 45 EUR)</td>
<td>No Customs clearance</td>
<td>25% VAT + TAX</td>
<td>25% VAT + TAX</td>
</tr>
<tr>
<td>Liquor, cigarettes, etc.</td>
<td>TAX</td>
<td>TAX</td>
<td>TAX</td>
</tr>
</tbody>
</table>

#### Company import

<table>
<thead>
<tr>
<th>Company import</th>
<th>EU</th>
<th>EEA</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value under 10 EUR</td>
<td>No Customs clearance</td>
<td>No Customs clearance</td>
<td>No Customs clearance</td>
</tr>
<tr>
<td>Value over 10 EUR (Invoice with exporter’s declaration of origin or EUR 1 certificate)</td>
<td>No Customs clearance</td>
<td>25% VAT</td>
<td>25% VAT + TAX</td>
</tr>
<tr>
<td>Value over 10 EUR (Invoice without exporter’s declaration of origin or EUR 1 certificate)</td>
<td>No Customs clearance</td>
<td>25% VAT + TAX</td>
<td>25% VAT + TAX</td>
</tr>
</tbody>
</table>
5.2 Other charges that may be collected for Customs treatment or clearance (e.g. processing or clearance fees). Amount in local currency:

Charges: Customs clearance by the Post
Amount in local currency: 44 DKK + 25% VAT including the first product line (tariff number) and 10 DKK + 25% VAT per following product line

5.3 Acceptable methods of payment from customers for Customs duties and charges (e.g. cash, cheque, credit card, etc):

Charges: Cash, cheques, credit cards, giro transfers.

5.4 Delivery procedure for items on which Customs duty is payable (e.g. pick-up at Customs, delivered, collection of duty on delivery, etc):

— Business customers: delivered
— Private customers: collection of duty on delivery

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
### 6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad: —

6.2 Where applicable:
   a articles not listed in the general prohibitions: —
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation: See the information concerning Denmark in the “List of Prohibited Articles” published by the UPU.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable: 

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
</tbody>
</table>

See our reply under 6.2 b.

6.4 Other relevant information —

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Postal official:
Post Denmark
Customer Service
International Mail Centre
DK–1533 COPENHAGEN V
Tel: (+45) 32 47 86 38
Fax: (+45) 32 47 85 01

Other officials:
The Central Customs and Tax Administration:
Told- og Skattestyrelsen
Østbanegade 123
DK–2100 COPENHAGEN Ø
Tel: (+45) 35 29 73 00
Fax: (+45) 35 43 47 20

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

Export declaration + export invoice (or a Customs declaration CN 23/CP 72).

8.1 Value threshold requirements when such obligatory documents accompany goods:

—

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Certificate of origin for tax refunds.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e. dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: NO
- Letter-post items: NO
- Registered items: NO
- Insured letters: NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes: 1
b. for parcel accounting purposes: 1 for the Postal administration and 1 for the customer

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 4,000,000 ECS
- For consignments for personal use of a value in excess of 900,000 ECS (200 USD)

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: —
- Customs officer: YES
- Carrier: —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Commercial invoice
- Pro forma invoice
- Certificate of origin
- Provisional export declaration
- Import permit
- Health certificate

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

Andean Pact, ALADI (Latin American Integration Association), MERCOSUR (Southern Cone Common Market) and various bilateral agreements.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Ministry of Health, Ministry of Agriculture, Ministry of Industry and chambers of commerce.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Check of goods and, where applicable, payment of customs duty according to type of item.

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: YES
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediately
- Low-value, non-taxable items: immediately
- Low-value, taxable items: immediately
- High-value items: 4 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 900 000 ECS (200 USD)
- Commercial items: —
- Non-commercial goods: samples: 2 250 000 ECS (500 USD)
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>5%, 10%, 15% and 20%, as the case may be</td>
</tr>
<tr>
<td>VAT</td>
<td>10%</td>
</tr>
<tr>
<td>FODINFA and modernization tax</td>
<td>0,1% and 0,5%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance</td>
<td>10 000 ECS for parcels</td>
</tr>
<tr>
<td>Storage</td>
<td>500 ECS per day from sixth day following notification of customer</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash, cheques (certified), credit cards, letters of credit.
- Charges: Cash only.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- Goods that cannot be imported.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>Firearms, medicaments, agricultural and mineral products</td>
<td>—</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Director General de Aduana
GUAYAQUIL

Postal official:
Administrador del IV° Distrito
GUAYAQUIL

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

---

Single export form and invoice.

Phytosanitary certificates from the Ministry of Agriculture, the MICIP (Ministry of Industry, Trade, Integration and Fisheries) and the Ministry of Health.

YES

YES

YES

Articles that are part of the national cultural heritage.

Measures are applied for controlling psychotropic substances.

---
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS (parcels) YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: Anything which may be contained in a postal item of value

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 2 CN 23 and 1 CP 72

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 20 EGP depending on the quantity received
- For consignments for personal use of a value in excess of 20 EGP depending on the value and the quantity corresponding to personal use

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Presentation of a commercial invoice
- Import documents of the commercial type

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

- There are many bilateral agreements.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Postal Customs
- Chamber of commerce in destination country
- Egyptian Consulate

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Items of value are released by Customs once their content has been checked
- Items received for personal use are released immediately by Customs, and then transmitted to the various post offices, which advise the relevant parties that they are ready for collection
- Commercial parcels are held by Customs and the relevant party is advised so that they may present the required documents

3.2 Role of the Post in the Customs procedure:

- Declaratant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 30 minutes after presentation by the customer of the required documents
- Low-value, non-taxable items: —
- Low-value, taxable items: 30 minutes
- High-value items: 30 minutes after presentation by the customer of the required documents
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: *
- Commercial items: *
- Non-commercial goods: *
- Other types of imports: *
  * No exemption threshold.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: *
- Commercial imports: *
- Personal imports: *
  * No maximum value.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Customs duties vary according to the value of the contents of each item.

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Duties for postal formalities:
- Samples: 0.75 EGP
- Parcels from Arab countries: 2.50 EGP
- Parcels from other foreign countries: 3.75 EGP

Charges: Cash.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Delivery at the post office which serves the addressee’s home.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Personal parcels are returned to sender at the sender’s request. In the case of categories prohibited by Customs, they are disposed of.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms</td>
<td>Presentation of a permit and authorization from the authorities responsible for public security</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

YES

—

YES

—

2 CN 23 and 1 CP 72.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  YES  Depending on the contents
- Registered items  YES
- Insured letters  YES
- Other: Bilateral agreements

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

Value of item’s contents and corresponding invoice.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 500 USD
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Pro forma invoice
- Commercial invoice
- Certificate of origin and phytosanitary certificate, depending on the product

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Certificate of origin – Origin
- Phytosanitary certificate – Ministry of Agriculture and Livestock

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Lodgment of goods declaration. Customs prepares an advice, which the Post presents to the customer. The customer requests clearance from Customs, which is carried out in his presence. Customs then prepares a declaration and the customer pays the customs duties and charges. Customs then releases the item to the customer.

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: YES
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: 2 hours
- High-value items: 36 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 50 USD
- Commercial items: 50 USD
- Non-commercial goods: 50 USD
- Other types of imports: 50 USD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT on value of contents</td>
<td>13%</td>
</tr>
<tr>
<td>customs charge</td>
<td></td>
</tr>
<tr>
<td>Postal charge</td>
<td>16.50 SVC</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance</td>
<td>15 SVC</td>
</tr>
<tr>
<td>Advice of arrival</td>
<td>1.50 SVC</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash or certified cheque made out to the Dirección General de Tesorería (Directorate General of the Treasury).
- Charges: In the form of stamps.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
If the addressee does not appear for clearance within six months following dispatch of the advice, Customs passes the packet to the Post to be returned to the sender. If the addressee does not pay the customs duties within 45 days after clearance, the packet is declared abandoned.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g., narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

---

6.3 Decree No 383

Rule VIII

Registration of the following articles is subject to presentation of a certificate of analysis:
- pig fat (purity)
- wheat flour (purity and additives)
- rye flour (purity)
- cod liver oil (purity)
- fertilizer (nature and intended use)

In the absence of a certificate, a sample of the goods may be analyzed, at the request and expense of the party concerned, by the laboratory of the Dirección General de la Renta de Aduanas (Directorate General of Customs Revenue) or by any other laboratory designated by that body.

Rule IX

National products which have been re-imported within three years following their exportation are not subject to any charge, provided that both operations have been carried out by or on behalf of the same person and that the nature of the goods in question has been satisfactorily authenticated.

Rule X

Articles prohibited or regulated as imports and articles admitted conditionally

a Articles prohibited from importation:
1 Books, brochures, signs, insignia, emblems, posters or other similar articles of a subversive nature or promoting doctrines contrary to the political, economic or social order of the State.
2 Various representations, statues, books, brochures, almanacs, magazines, engraved or lithographed articles, newspapers, lithographs, prints, photographs, cards or other similar articles of an obscene nature.
3 Films contrary to ethical or moral behaviour.
4 Birth-control devices, pessaries, contraceptive and abortifacient products.
5 Fruit machines.
6 Roulette wheels, gaming tables and other articles and accessories used for prohibited games.
7 Opium containing less than 9% morphine, opium dross and ashes, and any accessories used for opium smoking.
8 Cereal flours in used bags.
9 Unstamped cigarette paper, white or coloured, in sheets, rolls or booklets.

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 b (Cont)

10 Machines and tools for making coins.
11 Counterfeit coins and notes.
12 Smooth silver coins less than 0.900 mm thick.
13 Tokens of any metal or alloy that can be used as substitutes for coins having legal tender.

b The following articles are admitted conditionally and may be imported only by the State:

1 Military ammunition and gear.
2 Warplanes.
3 Military rifles.
4 Pistols and revolvers of all categories, with a calibre of 41 or higher.
5 Regulation pistols of the Salvadorian army.
6 Silencers for all categories of firearms.
7 Potassium nitrate (sodium nitrate, saltpetre, nitre).
8 Raw cane sugar brandy.
9 Unstamped cigarette paper, white or coloured, in sheets, rolls or booklets.
10 Revenue or municipal stamps, postage stamps and other articles with a fiscal value.
11 Nickel coins that have legal tender in the country.
12 Warships, regardless of their draught, including submarines and landing craft.
13 Military gas masks.

Importation of the following articles is regulated:

1 Firearms
2 Accessories and ammunition for firearms.
3 Cartridges for firearms.
4 Devices and accessories for reloading cartridges.
5 Powders, explosives, caps and fuses.
6 Gas masks.
7 Air rifles.
8 Prohibited knives.
9 Heroic drugs and narcotics.
10 Chemical products of a poisonous, incendiary, deflagrating or explosive nature.
11 Chemical and pharmaceutical products in general.
12 Strong spirits of foreign origin.
13 Essences for the preparation of liqueurs.
14 Machines and apparatus for distilling.
15 Burnt sugar.
16 Burnt malt extract suitable for colouring beer.
6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

- Weapons
- Animal or plant products
- Chemical products

Condition or quota (e.g., presentation of permit):
- Permit issued by the Ministry of Defence
- Phytosanitary certificate
- Authorization from the Junta de Vigilancia de la Profesión Farmaceutica (Pharmaceutical Supervision Office)

Articles/goods admitted conditionally
- Articles/goods admitted conditionally

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Administrador de Aduana de Fardos Postales
Correo Central
Centro de Gobierno
SAN SALVADOR
Tel: (+503) 221 0328 or 221 0334

Postal official:
Jefe División Explotación Postal
Correo Central
Centro de Gobierno
SAN SALVADOR
Tel: (+503) 271 1922 ext. 251/252

Other official:
Gerente de Aduanas de Fardos Postales
Correo Central
Centro de Gobierno
SAN SALVADOR
Tel: (+503) 221 0328 or 221 0334
Fax: (+503) 222 7289
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Declaration of goods for export
- Receipt for goods shipped by sea or air
- Commercial invoice

8.1 Value threshold requirements when such obligatory documents accompany goods:

All goods with a value greater than 500 USD must be accompanied by a declaration of goods for export.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

—

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

An amount equal to 6% is refunded to exporters to encourage free-on-board exportation.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES if need be

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Articles belonging to the national cultural heritage.

10.2 Other useful information relevant to the exportation of goods from the country:

There is no export limit.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items —
- Registered items —
- Insured letters —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes: 3
b. for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 200 ERN
- For consignments for personal use of a value in excess of 200 ERN

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer YES
- Carrier —

NO

—
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

Commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Depending on the CN 23 form, Customs inspects the item and then prepares a declaration if necessary.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier —
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 30 minutes
- Low-value, non-taxable items: 2 hours
- Low-value, taxable items: 24 hours
- High-value items: 72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: No limit
- Commercial imports: No limit
- Personal imports: No limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: —
Applicable rates: —

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: —
Amount in local currency: 48 ERN

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash.
Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No special requirements.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Postal Customs
Mr Ocbamariam Saba
ASMARA
Tel: (+291 1) 115 843

Postal official:
Eritrean Postal Service
Mr Misghinh Dermas
ASMARA
Tel: (+291 1) 121 900

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
### B. Exports

<table>
<thead>
<tr>
<th>Document Requirements</th>
<th>Eritrea</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.1 Value threshold requirements when such obligatory documents accompany goods:</td>
<td>NO</td>
</tr>
<tr>
<td>8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?</td>
<td>YES</td>
</tr>
<tr>
<td>8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:</td>
<td>—</td>
</tr>
<tr>
<td>9 Is Customs present in outward offices of exchange to validate Customs documents?</td>
<td>YES</td>
</tr>
<tr>
<td>10 Does the administration apply United Nations restrictions to embargo countries?</td>
<td>YES</td>
</tr>
<tr>
<td>10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?</td>
<td>NO</td>
</tr>
<tr>
<td>10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):</td>
<td>—</td>
</tr>
<tr>
<td>10.2 Other useful information relevant to the exportation of goods from the country:</td>
<td>Free of tax.</td>
</tr>
<tr>
<td>10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:</td>
<td>—</td>
</tr>
</tbody>
</table>
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items NO
- Insured letters NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

—

b for parcel accounting purposes: YES

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 1000 EEK
- For consignments for personal use of a value in excess of 1000 EEK

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- CN 23/CP 72 customs declaration
- National customs declaration
- Document confirming the value of the goods
- All imported goods must be accompanied by special authorization or a licence
- Certificate of origin
- Contract of purchase and sale

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

- NO

2.5.1 If so, please specify these agreements:

- —

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- The sender and the addressee.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- All accompanying documents checked
- X-ray scan
- Selected postal parcels opened

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier NO
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: 2 hours
- Low-value, taxable items: 2 hours
- High-value items: 2 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: up to 1000 EEK
- Commercial items: up to 1000 EEK
- Non-commercial goods: up to 1000 EEK
- Other types of imports: up to 1000 EEK

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>18% of price</td>
</tr>
<tr>
<td>State tax</td>
<td>200 EEK</td>
</tr>
</tbody>
</table>

Excise on:
- alcohol
- tobacco

The excise depends on the type and number of goods

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: Amount in local currency:

At the addressee's request, the broker collects the fee for carrying out the goods declaration formalities

100 EEK

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: In cash, by cheque or bank transfer.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Stored at post office until the customs duties are paid and customs clearance is completed.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

   Please refer to the *List of Prohibited Articles* published by the UPU concerning Estonia.

6.2 Where applicable:

   a articles not listed in the general prohibitions:

   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   - Arms and munitions; silencers for arms; cutting and thrusting weapons; special accessories needed by police and the special services
   - Gas and cartridge pistols; gas canisters; tear gas and paralyzing gas canisters; explosives
   - Explosive and pyrotechnic articles
   - Radioactive substances
   - Jewellery

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   List of articles admitted conditionally on importation, if there is special authorization:

   - Cultural artefacts
   - Medicines, narcotic and psychotropic substances; hormone and blood preparations; vaccines
   - Products for agricultural use
   - Wireless transmission equipment
   - Articles to be subjected to veterinary, sanitary or phytosanitary checks

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   *Customs official:*
   Chef de point de douane au bureau d’échange
   Toompuiestee 33A
   TALLINN
   Tel: (+372 6) 460 280

   *Postal official:*
   Chef de la Section de la poste internationale
   Narva mnt. 1
   EE-0001 TALLINN
   Tel: (+372 6) 257 215
   Fax: (+372 6) 312 009
   E-mail: lylian@post.ee

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

YES

Narcotic and psychotropic substances, poisons and toxic substances, violent substances, preparations of blood and hormones are only admitted subject to authorization from the public health authorities. Products of animal origin can only be imported on presentation of a veterinary certificate.

Transmission of postal items containing seeds or any species of plant is only permitted with a phytosanitary certificate issued by the plant quarantine service in the country of origin.

Transmission of postal items containing precious metals, precious stones and objects made from precious stones to the address of private citizens must be accompanied by the certificate issued by the Ministry of Finance in the country of origin.

YES

YES

NO

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  NO
- Registered items  YES
- Insured letters  —
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

- Particulars of the item
- Freight cost, insurance expense

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a  for Customs processing purposes:  1
b  for parcel accounting purposes:  1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of  —
- For consignments for personal use of a value in excess of  —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  —
- Postal employee  —
- Customs officer  —
- Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Pro forma invoice
- Commercial invoice

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- For dutiable items the process is examination, valuation, payment and assessing storage charges
- For non-dutiable items only examination and assessing storage charges is required

3.2 Role of the Post in the Customs procedure:

- Declarant: YES
- Carrier: YES
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 20 minutes
- Low-value, non-taxable items: 20 minutes
- Low-value, taxable items: 1 hour
- High-value items: 2 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: up to 250 ETB
- Commercial items: dutiable
- Non-commercial goods: any amount with duty-free privileges
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: | Applicable rates:
---|---
Customs duty for cloth | 50%
Customs duty for electronics | 40%
Customs duty for communication equipment | 5%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: | Amount in local currency:
---|---
Storage charge | 0.40 to 18 ETB per item
Handling fee | 2 ETB per item

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash, cheques, insurance bonds.

Charges: Cash and cheques (Post Office).

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Re-ship with the relative documents to the sender, as per the sender’s instruction.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

LETTER POST

Articles prohibited as imports or admitted conditionally

Prohibited articles:
Bank notes, obscene or immoral articles; articles bearing indecent or obscene impressions, photographs or engravings; written documents bearing obscene, defamatory or seditious inscriptions; recordings and cassettes with the same characteristics.

Articles admitted conditionally:
Opium, morphine, cocaine and other narcotic substances dispatched for scientific or medical purposes, by and to institutions duly authorized to send and receive them.
Radioactive substances and dangerous goods or the like dispatched for medical purposes, by registered post or postal parcel, by and to institutions duly authorized to send and receive them.

Articles prohibited in transit: Nil.

POSTAL PARCELS

Articles prohibited as imports or admitted conditionally

Prohibited articles:
Live animals, except:
– bees, leeches and silkworms;
– parasites and other organisms destructive of insect pests, but only if they are dispatched by and to institutions authorized to send and receive them;
– song-birds;
– other animals imported in conformity with the rules in force and at present valid (see Articles admitted by authorization of the Ministry of Public Health).
Weapons, explosives, ammunition, bank notes, coins.
Articles contrary to public morality or seditious articles (see Letter Post, Prohibited articles).
Articles liable to Customs duty, except those sent in accordance with all the regulations in force that concern permits for the importing or exporting of such items. The sending of urgently needed sera, vaccines and medicaments shall not, however, be subject to these regulations.
All other articles forbidden by law.

Articles admitted by authorization of the Ministry of Public Health:
– Live animals and their products.
– Prepared foods and beverages.
– Used clothes.
– Medicaments.

Articles admitted by authorization of the Ministry of Information and Education:
– Recorded cassettes and video tapes.
– Books and magazines.

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.1 (Cont) Articles admitted by authorization of the Ministry of Agriculture:
Tree seeds and other seeds and grains.

Articles admitted by authorization of the Tobacco Monopoly:
Tobacco, matches, lighters.

Articles admitted by authorization of the National Bank:
Merchandise worth more than 50 ETB.

Articles prohibited in transit or admitted conditionally: Nil.

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   —
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:
   —

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Manager
ADDIS ABABA
Tel: (+251 1) 51 65 39

Postal official:
Operation Manager
ADDIS ABABA
Tel: (+251 1) 15 46 59
Fax: (+251 1) 51 29 99
E-mail: ems@telecom.net.et
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Licence, invoice for commercial goods, permission for restricted goods.

No limit.

YES

YES

YES

YES

NO

—

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS —
- Postal parcels —
- Small packets —
- Letter-post items YES
- Registered items —
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 2
b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

   • Declarant
   • Carrier
   • Checks the consignments to find those admitted without formalities
   • Opens the consignments
   • Prepares declarations for consignments subject to duties and taxes
   • Advances the amount of duties and taxes to Customs

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

   • Documents: 30 minutes
   • Low-value, non-taxable items: 2 hours
   • Low-value, taxable items: 24 hours
   • High-value items: 72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 200 FJD
- Commercial items: Nil exemption
- Non-commercial goods: 200 FJD
- Other types of imports: 20 FJD (samples)

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: 500 FJD
- Commercial imports: Any value
- Personal imports: Any value

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Fiscal</th>
<th>VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>20%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>27%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>10%</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Free</td>
<td>10%</td>
<td></td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dutible</td>
<td>0.55 FJD</td>
</tr>
<tr>
<td>Non dutible</td>
<td>0.47 FJD</td>
</tr>
<tr>
<td>Storage charges</td>
<td>0.70 FJD per day</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash and cheque only.

Charges: Depending on the nature of the item.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at Customs, collection of duty on delivery, etc.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

*Prohibited articles:* Pornographics, dangerous goods.  
*Restricted articles:* Arms and ammunition, food items, animals and plants, explosives.  
Please refer to the *List of Prohibited Articles* published by the UPU concerning Fiji.

6.2 Where applicable:
- articles not listed in the general prohibitions: —
- if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation: —

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seeds</td>
<td>Phytosanitary certificate</td>
</tr>
</tbody>
</table>

6.4 Other relevant information —

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

*Customs official:*  
General Post Office  
o/c Parcels  
Parcel official  
SUVA  
Tel: (+679) 218 343

*Postal official:*  
General Post Office  
o/c Parcels  
SUVA  
Tel: (+679) 218 350  
Fax: (+679) 218 400

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.  
\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Invoice of goods exported.

1000 FJD (Proper/Formal Customs Entry).

YES

YES

—

—

—

See annex page 6.
## Annex

### Fiji Posts and Telecommunications Ltd.

#### FIJI-CUSTOMS DECLARATION-PARCELS

<table>
<thead>
<tr>
<th>Description</th>
<th>Net weight</th>
<th>$ Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Detailed Description of Contents.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If not deliverable as addressed, the parcel should be: (Mark one instruction)
- (a) abandoned.
- (b) delivered to
- (c) returned to

Signed: _______________________________  P. O. 143

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Customer Guide – Useful information on Customs matters

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Annex
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: __

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: __

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of __
- For consignments for personal use of a value in excess of __

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: __
- Customs officer: __
- Carrier: __
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number): Pro forma invoice, commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)? NO

2.5.1 If so, please specify these agreements: —

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary: —

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items: —

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: depends on the customer
- High-value items: depends on the customer
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 50 EUR
- Commercial items: < 8 EUR
- Non-commercial goods: < 8 EUR
- Other types of imports: < 8 EUR

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: > 8 EUR
- Commercial imports: > 8 EUR
- Personal imports: > 8 EUR

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty</td>
<td>Depends on the title</td>
</tr>
<tr>
<td>VAT</td>
<td>22%/17%/8%</td>
</tr>
<tr>
<td>Excise</td>
<td>National duty depends on article</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fee</td>
<td>21 EUR</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash, cash card, cheque confirmed by the bank.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Cash customers pay duties before delivery of goods; periodical invoicing for registered customers.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms</td>
<td>Purchase licence</td>
</tr>
<tr>
<td>Medicine</td>
<td>Import licence</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Export duty notice (SAD form)
- Export bill for dispatches of more than 500 EUR

8.1 Value threshold requirements when such obligatory documents accompany goods:

Same as 8.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

—

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

—

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

—

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes:

—

b for parcel accounting purposes:

—

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

The document required by Customs for goods of a value in excess of 2287 EUR (1901 SDR) is the single administrative document or SAD. This document is systematically used for economic Customs procedures. It can also be used for the intra-Community circulation of sensitive or dual-purpose goods.

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 2287 EUR (1901 SDR)
- For consignments for personal use of a value in excess of 2287 EUR (1901 SDR)

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES

The Post has the status of declarant. It may lodge a declaration on behalf of its customers, provided it has obtained a power of attorney. This power of attorney may be permanent, which can expedite Customs clearance and thereby shorten delivery times.

- Customs officer NO
- Carrier YES

Generally, the intermediary chosen by the consignee and authorized by Customs: Customs broker or forwarding agent.
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice: It is required for all commercial consignments.
- Pro forma invoice: The pro forma invoice is required by Customs:
  - for all consignments sent out by businesses which are not intended for sale nor accompanied by commercial invoices;
  - for consignments between private individuals with a value greater than 77 EUR when no other invoice is enclosed.

The following are other documents most frequently requested by Customs:
- Phytosanitary certificate
- CITES permit
- Licence
- Certificate of origin
- War matériel import licence (AIMG)

The most important information that Customs may also require is the Customs value, the origin of the goods and taxation or entry number. This information is requested on the CN 23 Customs declaration form.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?)

YES

2.5.1 If so, please specify these agreements:

EFTA Agreement and other agreements concluded between the European Community and various groups of countries.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The authorities empowered are those of the countries of dispatch. In some cases, a similar document must be issued by the competent authority of the country of destination.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Physical presentation of items to Customs. Clearance based on accompanying documents prepared by the sender. At the request of Customs, items are opened by the Post. Except in cases involving clearance by the addressee himself, the check is carried out without the addressee present. Duty is determined by the Customs services. The Post collects the Customs duty from the addressee by means of the C 50 delivery bill issued by Customs. This duty is paid back to Customs by the Post.

3.2 Role of the Post in the Customs procedure:

- Declarant YES (if power of attorney has been obtained from consignee for preparing the SAD)
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO (except when acting as declarant)
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediately
- Low-value, non-taxable items: immediately
- Low-value, taxable items: average of 2 to 4 hours
- High-value items: average of 2 to 4 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts:
  - between private individuals: 46 EUR (38 SDR)
  - from businesses: 23 EUR (19 SDR)
- Commercial items: 23 EUR (19 SDR)
- Articles with no commercial value are admitted free of duty, provided they conform to the definition indicated on the back of the CN 23 Customs declaration form
- Other types of imports subject to economic procedures other than outright importation are in principle admitted with deferment of duties and taxes

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: no maximum value
- Commercial imports: no maximum value
- Personal imports: no maximum value

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>3% to 5%</td>
</tr>
<tr>
<td>VAT</td>
<td>20.6%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fee</td>
<td>2.20 EUR (1.77 SDR)</td>
</tr>
</tbody>
</table>

(applyes only to consignments that have been rated)

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, cheques, periodic bank transfers (monthly customer account), credit cards (conditions set by Postal establishment officials).
- Charges: Ditto.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of duty on delivery to consignee. However, rated items may be collected at the Postal Customs control centre.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Items rated by Customs which have not been delivered must be returned to the Customs rating centre. Customs will cancel the charges and fees upon presentation of the item and the delivery bill. If the item is a postal parcel, a CP 77 statement of charges (old CP 25) is prepared on which are indicated the charges and fees, the outward land rate and possibly the air conveyance dues for PRIORITY parcels.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the *List of Prohibited Articles* published by the UPU, under “List of articles prohibited as imports or admitted conditionally into France”.

6.2 Where applicable:
   a Articles not listed in the general prohibitions:
   b If there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

- Arms: war matériel import licence issued by the Directorate General of Customs
- Medicaments: authorization issued by the Ministry of Health
- Blood products: authorization issued by the Ministry of Health
- Narcotics and psychotropic substances: authorization issued by the Medicaments Bureau
- Currency: value greater than 7622 EUR = authorization (declaration)
- Funeral urns: metallic or wooden box whose walls are at least 1 cm thick
- Living plants and parts of plants: phytosanitary certificate – CITES permit issued by Ministry of Agriculture

6.4 Other relevant information

—

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Information concerning this section will be communicated later.

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

---

For letter post:
CN 22 label for items with a value less than 350 EUR (300 SDR). For higher values, the CN 23 is mandatory. The Post nevertheless recommends commercial senders to systematically use the CN 23 regardless of the value of their consignments.
If the value of the goods exceeds 7622 EUR (6337 SDR), a detailed declaration (SAD) must be prepared.

For postal parcels:
A CP 72 manifold set must be affixed to all items.
A detailed declaration is also required for values of 7622 EUR (6337 SDR) and above.
Invoices must accompany the items.

YES

A business that transacts a duty-free export sale must be able to prove this fact for tax auditing purposes. The following supporting export documents are to be used if the sale is conducted by post:
– the receipt from the CP 72 manifold set, for postal parcels;
– the single administrative document (SAD);
– an additional CN 23 stamped by Customs which can be kept by the sender;
– the exporter’s copy of the summary declaration stamped by Customs in cases involving subscription procedures.

YES

The documents required are the same as those for importation.

YES

YES

NO

---
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items —
- Registered items YES
- Insured letters —
- Other: —

Duty and tax charges depend on contents of package.

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

NO

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 250 GMD
- For consignments for personal use of a value in excess of 250 GMD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Postal and Customs officers.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Letter-post mail is released forthwith. Unsuspicious packages that are not within the value threshold are released without undue delay. Articles not liable to duty or tax are released. All packages must bear a green label.

Examination of packages is done in the presence of:

– a Postal officer
– a Drug squad officer
– the consignee.

Payment of duty and tax is made to the Postal accountant.

3.2 Role of the Post in the Customs procedure:

- Declaratant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: between 1–20 minutes
- Low-value, non-taxable items: between 1–20 minutes
- Low-value, taxable items: between 1–20 minutes
- High-value items: between 1–20 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 250 GMD
- Commercial items: 250 GMD
- Non-commercial goods: 50 GMD (including samples)
- Other types of imports: 50 GMD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: 250 GMD
- Personal imports: 250 GMD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):
- Duty or fee: Duty
  - Applicable rates: 0–100%
  - Sales tax: 10%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
- Charges: Postal clearance and handling fee
  - Amount in local currency: 5 GMD

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cheque (the payer of the cheque should be in the approved list), cash.
- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Collection of duty on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- The sender must state on the package “Return to sender if undelivered” and must be prepared to pay for any expenses incurred.
6. Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

---

List of prohibited imports

1 Any article, except with and in accordance with the terms of a licence (which may be either general or specific) to import such article granted by the Permanent Secretary to the Ministry of Finance.
2 Goods the importation of which is prohibited by any law in The Gambia.
3 Goods the importation of which is regulated by any law in The Gambia, except in accordance with such law.
4 Coin legally current in The Gambia (or any money purporting to be such) not being of the established standard in weight and fineness.
5 Base or counterfeit coin.
6 Goods which in any way resemble any currency notes, bank notes or coins in current use in The Gambia or elsewhere and goods having any representation or colourable imitation, however crude, of any such notes or coins depicted, stamped, engraved, impressed or otherwise marked thereon or affixed thereto other than school books containing line illustrations of coinage.
7 Gold coin minted in the United Kingdom except under a licence issued by the Minister.
8 Goods bearing the Coat of Arms of The Gambia or any arms or device as nearly resembling it as to be calculated to deceive, unless the Minister has given permission for such importation.
9 Rough or uncut diamonds, except under a licence issued by the Minister.
10 Machines for duplicating keys.*
11 Handcuffs, except under a licence issued by the Minister.*
12 Gin traps, spring traps and similar mechanical devices or snares for catching wild animals or birds (except rat traps and mouse traps).*
13 Noxious gases known as:
   – Chloracetophenon otherwise known as (C.A.P.);
   – Ethyl Iodoacetate otherwise known as (K.S.K.);
   – Bromobenzyl Cyanide otherwise known as (B.B.C.);
   – Diphenylchloroarsine otherwise known as (D.A.);
   except under a licence issued by the Minister.
14 Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles.

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 (Cont)

15 Books, newspapers or any other matter whatsoever which, in the opinion of the Director-General, subject to any direction of the Minister, are seditious, scandalous or demoralizing.

16 Articles of food intended for human consumption declared by the Medical Officer of Health to be unfit for such consumption.

17 Exhausted tea, being tea which has been deprived of its proper quality, strength or virtue by any other means.

18 Injurious medicinal spirits, being all medicinal spirits (under whatsoever name imported) in which, in the opinion of the Medical Officer of Health, the medicinal quality is so slight and the alcoholic stimulant is so strong as to render the same injurious to those who consume them. The term “injurious medicinal spirits” includes all forms of the preparations known as “Alcool de Menthe” and “Kikiki”.

19 Spirits, not being cordials or perfumed or medicated spirits, unless imported in ships of 150 tonnes gross register at least, and in casks or other containers capable of holding liquids which are of a size and content allowed by the Director-General, or unless in glass or stone bottles as prescribed, properly packed in cases.

20 Live fish, other than live fish indigenous to The Gambia, except under a licence issued by the Minister.

21 Any organic phosphorus compound.

List of prohibited exports

1 Any article except:
   – with and in accordance with a licence (which may be either general or specific) to export such articles granted by the Permanent Secretary to the Ministry of Finance;
   – goods officially exported by or on behalf of the Armed Forces;
   – goods officially exported by or on behalf of The Gambia Government.

2 Goods, the exportation of which is prohibited by any law in The Gambia.

3 Goods, the exportation of which is regulated by any law in The Gambia, except in accordance with such law.

4 Rough or uncut diamonds, except under a licence issued by the Minister.

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Postal official:
Assistant Collector
Long Room
Customs Department
BANJUL
Tel: (+220) 229 321
Fax: (+220) 228 493

Other official:
Public Relations Officer
G.P.O.
BANJUL
Tel: (+220) 227 259
Fax: (+220) 224 837
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Invoice – CN 22, CN 23 (CP 72).

Not applicable.

NO

Health certificate (for food items).

NO

YES

NO

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS • YES
- Postal parcels • YES
- Small packets • YES
- Letter-post items • YES
- Registered items • YES
- Insured letters • YES
- Other: • —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: • 1

b for parcel accounting purposes: • —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 1000 EUR
- For consignments for personal use of a value in excess of 1000 EUR

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee • YES
- Postal employee • YES
- Customs officer • NO
- Carrier • YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number): For instance documents required under foreign trade and payments law, such as import licences, certificates of origin, certifications required under the law on prohibitions and restrictions, such as phytosanitary certificates, CITES certificates.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)? NO

2.5.1 If so, please specify these agreements: —

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary: Import licenses required under foreign trade and payments law are issued by the Federal Office for Trade and Industry; certifications required under the law on prohibitions and restrictions are issued by diverse national authorities, eg plant protection offices.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The procedure for the clearance of postal consignments does not differ essentially from that applicable to other consignments.

The postal authorities are empowered by law to file Customs declarations on behalf of the consignee. They present the consignment to Customs, file the declaration on behalf of the consignee, where applicable, open the consignment for Customs inspection, present the contents and advance the amount of duties and taxes to Customs.

If the postal authorities do not make use of these powers, for instance because the consignee has reserved the right to file a declaration or because the necessary documentation is not available, the consignment is transferred to the consignee’s local Customs office and the consignee is notified accordingly.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: up to 2 minutes
- Low-value, non-taxable items: up to 4 minutes
- Low-value, taxable items: up to 10 minutes
- High-value items: up to 15 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 45 EUR
- Commercial items: 22 EUR
- Non-commercial goods: 45 EUR
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 1000 EUR*
- Commercial imports: —
- Personal imports: —

* For statistical reasons, a formal Customs entry which must be filed on a form standard throughout the EU is required for goods above a value of 1000 EUR. It is immaterial whether the goods in question are commercial or personal goods. In other respects, there is no limit on the value of merchandise in commercial or personal imports.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: Lump-sum import duties and taxes (only on non-commercial postal consignments up to a goods value not exceeding 350 EUR)

Applicable rates: 3.5% customs duty

Products benefiting from tariff preferences —

Excisable goods (eg tobacco products, alcoholic beverages, coffee) —

Standard rate of import turnover tax —

Reduced rate of import turnover tax —

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency: —

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties:

- in cash;
- by guaranteed cheque (ie eurocheque up to the guaranteed amount, certified cheque).

Where specific procedural simplifications have been authorized for the declarant, such as a simplified procedure for the release of goods for free circulation or the continuous deferral of payment, customs duties and taxes may also be paid by direct debit or by giro transfer.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Where the Deutsche Post AG has acted on behalf of the consignee in filing the Customs declaration (see also 3.1) it will also act on his behalf in respect of payment. Customs will notify the Post of the amount of duty payable and will grant deferrment of payment on that amount. The Post pays the amounts deferred in the course of one calendar month on the 16th day of the following month. The Post collects the respective amount of duty from the consignee when delivering the consignment, handing over to the consignee the official Customs receipt. If the Post has declined to act on behalf of the consignee, the latter will receive an official request to clear the consignment through Customs. The consignment will be handed over on payment of the import duties and taxes.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

A distinctive sticker is affixed to the consignment indicating that it is subject to duties and taxes. The consignment is then returned to the Post for re-exportation (return to the sender). Any import duties and taxes already charged to the Post are cancelled.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Please refer to the List of Prohibited Articles published by the UPU concerning Germany

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ABC weapons.

Articles prohibited under the Weapons Law (such as, in particular, weapons that can be folded up, shortened or rapidly dismantled to a greater than customary extent, that in respect of their form are intended to simulate some other article or that are disguised with articles of everyday use; night-use telescopic sights; switch blades and bolo knives, steel truncheons, blackjacks or knuckle-dusters; ammunition and projectiles incorporating stunning or irritating substances). Eavesdropping devices such as so-called «bugs».

Forged or falsified identity documents: plates, forms, assembled type and blocks, negatives, matrices or similar equipment and special papers and forms for the production of such documents, as well as printed matter and illustrations resembling paper money.

Coins suspended from circulation or otherwise rendered unusable as legal tender that were imitated or counterfeited in 1850 or thereafter; medallions imitated or counterfeited in 1850 or thereafter.

Written works, sound or visual recordings, data storage media, pictures and other representations containing:

- incitement to aggressive war;
- unconstitutional propaganda material and signs and symbols of unconstitutional organizations;
- disparagement of the President of the Federal Republic of Germany, of the State and its symbols and of constitutional institutions;
- disparaging propaganda against the Federal armed forces;
- depictions of violence against humans in cruel or otherwise inhuman fashion and tending to glorify or to play down such violence or to incite to racial hatred, if the consignment is not for the personal use of the consignee and is distributed by way of mail-order business;
- pornography depicting violence, sexual abuse of children or sexual acts between humans and animals;
- other pornography, if the consignment is distributed by way of mail-order business.

Goods illicitly bearing a protected mark of geographical provenance.

Goods infringing industrial property and similar rights (trademarks, copyrights, patents, registered designs, utility models, plant varieties or semiconductor protection rights).

Flesh of dogs, cats, other animals similar to dogs and cats, badgers and monkeys.

Foods and semi-luxuries, medicaments, preventive and tonic remedies and fragrances containing methyl alcohol, with the exception of cosmetics.

Matches manufactured with yellow or white phosphorus.

Bacteria and organisms causing plant disease.

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

- Articles/goods admitted conditionally and condition or quota (eg presentation of permit)
- Weapons and ammunition of all kinds, explosives: permit or licence.
- Precursors for the production of chemical weapons as defined in the Convention of 13 January 1993 on the prohibition of the development, production, stockpiling and use of chemical weapons and on their destruction: licence, ban in some instances.
- Radioactive substances: licence, or obligation to disclose.
- Wastes: licence.
- Chemical substances, preparations and products: ban or licence, obligation to disclose.
- Certain spirituous beverages with the exception of rum, arrack, cognac, whisky and liqueurs: may require import authorization.
- Cigarettes, cigars, cigarillos and smoking tobacco, excepting smoking tobacco specially processed and twisted («Strangtabak») and cigarette paper spills: goods must be packaged, excise stamp must be affixed.
- Preparations for the production of beer: may be subject to ban on circulation.
- Narcotic drugs: ban, or licence.
- Pharmaceuticals: licence.
- Precursors for the production of narcotic drugs: subject to identification.
- Foodstuffs of non-animal origin: certificate of fitness for consumption, or comparable certificate.
- Animals and products thereof and other foodstuffs of animal origin subject to provisions on epizootic diseases or food hygiene: veterinary certificate, certificate of fitness for consumption.
- Plants and products thereof subject to phytosanitary provisions: phytosanitary certificate.
- Living or dead animals, living or dead plants and products thereof subject to provisions on the protection of species: CITES certification.

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

- Customs official:
  Bundesministerium der Finanzen
  Referat III B 1
  Langer Grabenweg 35
  53175 BONN
  Fax: (+49 1888) 682 2555

- Postal official:
  a) Parcels
  Service Center Euro Express
  P.O. Box 65 03 51
  66142 SAARBRÜCKEN
  Telephone service No: 01805-04 77 77

  b) Letters and insured items:
  Deutsche Post AG
  Niederlassung internationale
  POST BRIEF
  Kundenservice BRIEF
  60611 FRANKFURT AM MAIN
  Tel: (+49 69) 97 502-140
  Fax: (+49 69) 97 502-210
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

a Exportation/Re-exportation procedure:
A written export declaration with sheets 1, 2 and 3 of the single administrative document is required where the Customs Code or its implementing provisions do not permit oral or tacit declaration.

If the consignment is to be sent by mail and no written declaration is required, the declarant must give the Post office a written statement of the reasons for this unless the reasons are evident from the type of export consignment or from other circumstances. If a written export declaration is made, the office of exit or the Post office will retain sheet 3 or return it to the person who submitted it, in accordance with the procedure followed in each case. Sheet 3 does not accompany the consignment up to the point at which it leaves the Community Customs territory.

b Export control:
In the case of goods for which an export licence is required, the licence issued by the appropriate authority must be presented to the Customs office of exportation together with sheets 1, 2 and 3 of the single administrative document. The export licence must be submitted solely to the Customs office of exportation, where it is processed as required; it is neither resubmitted to the Customs office of exportation nor presented to the Post office, nor does it accompany the consignment up to the point of exit.
The Post office may not accept goods for which an export licence is required without prior involvement of the Customs office of exportation.

c Proof of exportation for turnover tax purposes:
There is no prescribed form for this. Any confirmation by Customs that may be required can be made on a normal commercial document showing the necessary particulars (such as an invoice, a delivery note or an extra copy of the export declaration). The use of a form published in the Compendium of Regulations of the Federal Revenue Administration is recommended for non-commercial exports by travellers.
Confirmation by Customs is not required where the consignment is sent by mail; the certificate of posting is sufficient for turnover tax refund purposes.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

NO
8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Exportation/Re-exportation procedure:
  See answer to 8a.

- Export control:
  In verifying admissibility, the Customs office of exportation may require further particulars and evidence to be submitted (e.g. invoice, delivery note, certification of the licensing authority). These documents do not accompany the consignment to the point of exit either.

- Proof of exportation for turnover tax purposes:
  See answer to 8c.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

ABC weapons: ban.
Precursors for the production of chemical weapons as defined in the Convention of 13 January 1993 on the prohibition of the development, production, stockpiling and use of chemical weapons and on their destruction: licence, ban in some instances.
Radioactive substances: licence, or obligation to disclose.
Wastes: licence, ban in some instances.
Chemical substances, preparations and products: ban in some instances.
Cultural goods: licence in many instances.
Precursors for the production of narcotic drugs: licence, ban on export to specific third countries.
Living or dead animals, living or dead plants and products thereof subject to provisions on the protection of species: CITES certification.

10.2 Other useful information relevant to the exportation of goods from the country:

In certain instances (for example re-exportation of non-Community goods or exportation of goods for which duties or other charges are to be waived or refunded), the transmission of consignments to the Postal authorities must be monitored. This can be done, for instance, by means of a confirmation of postal acceptance (Form 0321) or by using an outgoing mail register.
If transmission to the postal authorities does not need to be monitored, the Post office accepting the consignment will confirm acceptance on sheet 3 of the single administrative document and return it to the person concerned.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

See Annex page 8.
# Germany

Customer Guide – Useful information on Customs matters

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**Annex**

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### POSTPAKET

**International Zollinhaltserklärung CN 23/Déclaration en douane CN 23**

| From | De
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>To</td>
<td>A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Consignement/Peu de destination</th>
<th>Description des marchandises/Description des marchandises</th>
</tr>
</thead>
<tbody>
<tr>
<td>Einfuhrungsgewicht/Net weight</td>
<td>Einfuhrungsgewicht/Net weight</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Anzahl der Beutel/Sacs</th>
<th>Reinigung/Kondensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>000 905 816</td>
<td>000 905 916</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Name and Address of the Addressee/Adresse</th>
</tr>
</thead>
<tbody>
<tr>
<td>超出限制/超过限制</td>
</tr>
</tbody>
</table>

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### Annex

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A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS \text{ YES}
- Postal parcels \text{ YES}
- Small packets \text{ YES}
- Letter-post items \text{ YES}
- Registered items \text{ YES}
- Insured letters \text{ YES}
- Other: Express, COD

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

\text{NO}

2.1.1 If so, what?

But we do encourage importers to get senders to include an invoice or declaration of purpose/end use

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- for Customs processing purposes: 1
- for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

\text{YES}

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 2000 GBP (or 600 GBP in the case of consignments subject to certain CPCs eg. End Use, IPR, OPR, etc)
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee \text{ YES}
- Postal employee \text{ YES}
- Customs officer \text{ NO}
- Carrier \text{ YES}
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Not routinely required of consignor but will be required at lodgement of goods declaration (see 2.3). Import licences, health certificates, phytosanitary licences, CITES, certificates of preference (EUR 1), commercial evidence of value, origin, etc.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

- EEA/EFTA
- GSP (General System of Preference)
- ACP, etc

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Customs authorities
- Certain Chambers of Commerce
- Appropriate government departments

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Postal Authority presents all inbound mail to Customs who examine and select items for revenue liability and enforcement of prohibition and restrictions.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: up to 4 hours
- Low-value, non-taxable items: up to 4 hours
- Low-value, taxable items: within 12 working hours of secondary presentation
- High-value items: within 12 working hours of lodgement of formal Customs entry (goods declaration)
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 36 GBP
- Commercial items: 18 GBP
- Non-commercial goods: 18 GBP
- Other types of imports: 18 GBP

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 2000 or 600 GBP (see 2.3.1)
- Commercial imports: see 2.3.1
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>EC (Customs) Import Duty</td>
<td>Between 0 and 17.6%</td>
</tr>
<tr>
<td>UK VAT</td>
<td>0 or 17.5%</td>
</tr>
</tbody>
</table>
| UK Excise duty                           | Based on volume/quantity (cigarettes per 1000 – 21% of home market price) (wines and spirits based on % alcohol)

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS – Parcelforce Inward Clearance Fee</td>
<td>9.50 GBP</td>
</tr>
<tr>
<td>Parcels – Parcelforce Inward Customs Clearance Fee</td>
<td>5.10 GBP</td>
</tr>
<tr>
<td>RMI – Customs Clearance Fee</td>
<td>1.20 GBP</td>
</tr>
<tr>
<td>Parcelforce storage fee from between 10 and 20 days</td>
<td>5.10 GBP</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

**Customs duties:** Cash or cheque but not credit cards. High value items paid for before release into network – not on delivery.

**Charges:** As above.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Delivery to the addressee of dutiable items either on payment of cash to the postal official (low amounts only) of after clearance of cheque. Collection from the local delivery office according to the same restrictions. NO CREDIT CARDS.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Completion of reason for return label on item. Return to route dutiable then to original import OE to obtain cancellation of customs charges paid and to reclaim any already paid.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   Please refer to the List of Prohibited Articles published by the UPU concerning Great Britain.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   Articles/goods                  Condition or quota
   admitted conditionally          (eg presentation of permit)
   Firearms                        Possession of national firearm/shotgun certificate
   Licensable drugs                Possession of Home Office (government) licence

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   HMCE Customer Service
   Dorset House
   27-45 Stamford Street
   LONDON SE1 9NG
   Tel: (+44 207) 202 4087

   Postal official:
   RMI Customer Services
   Tel: 0345 740740

   Other official:
   Parcelforce Worldwide PNEC
   Bridge House
   Westgate
   LEEDS LS1 4TB
   Tel: 0800 224466

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

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- VAT 444 (CE 83A) – Items over 100 GBP exported under customs control to indicate free of VAT (duty) status
- Export licences as appropriate
- A completed CN 22/CN 23/CP 72 to non-EC destinations

No fiscal control in this context. For return – reason for non-delivery label

YES

- Commercial invoices as appropriate/Export licences
- VAT 444 – free of VAT status on return to UK
- EUR 1/2 – when claiming preference
- Phytosanitary licences (see 2.4)

YES They reserve the right to

YES

YES Certain beef products

- Controlled drugs
- Everything previously in 6.1
- Except obscene articles

Refer to UK's DTI web site: http://www.dti.gov.uk/export.control/
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 3

b) for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use: regardless of value
- For consignments for personal use: regardless of value

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee: —
- Postal employee: YES
- Customs officer: —
- Carrier: YES
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

Pro forma invoice, commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

NO

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

All postal items must be brought to the Custom Office and, in the case of dutiable goods, clearance is required. Depending on the value of the goods, additional clearance procedures may be necessary.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

NB. – Non-commercial items.

- Documents: 24 hours
- Low-value, non-taxable items: 48 hours
- Low-value, taxable items: 48 hours
- High-value items: 72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 31 700 HUF
- Commercial items: 5800 HUF
- Non-commercial goods: 31 700 HUF
- Other types of imports (marketing, advertising): 6340 HUF

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: No value limit
- Commercial imports: No value limit
- Personal imports: No value limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>25%</td>
</tr>
<tr>
<td>Indirect taxes (eg gold)</td>
<td>35%</td>
</tr>
<tr>
<td>Revenue taxes (eg alcohol, tobacco)</td>
<td>40%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Storage</td>
<td>400 HUF</td>
</tr>
<tr>
<td>Additional Customs fees</td>
<td>400 HUF</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties:
  - Non-commercial items: cash
  - Commercial items: bank transfer

- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Receipt at post office
- Delivery to addressee

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
According to information on delivery advice.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms, ammunition</td>
<td>Certificate for firearms and ammunition</td>
</tr>
<tr>
<td>Medicine</td>
<td>Medical certificate</td>
</tr>
<tr>
<td>Animals, plants</td>
<td>Certificate of animal and plant health</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   **Customs official:**
   BUDAPEST
   Tel: (+36 1) 470 4121
   Web site: www.vam.hu

   **Postal official:**
   BUDAPEST
   Tel: (+36 30)248 8216
   Web site: www.posta.hu

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- CN 22, CN 23
- Invoice, Customs declaration
- Letters: CN 22 (CN 23), Customs declaration, invoice
- Parcels: CN 23, Customs declaration, invoice
- Red pepper (non-commercial items).
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  YES
- Registered items  YES
- Insured letters  YES
- Other: M bags

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes: 1
b. for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 2000 INR
- For consignments for personal use of a value in excess of 2000 INR

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Invoice/value evidence such as price list, product catalogue, technical write-up, import licence of restricted goods.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

—

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

For general import – invoice, etc, certified by the bank/sender and licences issued by the Director-General, Foreign Trade for Restricted Goods – Quarantine, Drugs Controller, Port Health Authorities.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Import of parcels:
Customs declarations, along with the parcels, are presented to Customs for examination. If the declaration and the visual inspection appear to be correct as per the Customs declaration form (size, weight, value and description), the parcels are immediately released. Goods found to be non-dutiable or low-value dutiable items are released after examination. In the case of commercial or high-value items the consignee is asked to produce documents such as an invoice or licence before the item is released.

Import of Speed Post and Letter mails:
Items requiring physical examination are detained at the inward point and sent to Customs for examination.

Bulk mail:
The major thrust in examination will be for the prohibited/banned category of publications, anti-national literature and other uncivilized forms. Generally, all books and printed matter excepting catalogues and brochures are admitted duty-free under the present tariff.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 24 hours
- Low-value, non-taxable items: 24 hours
- Low-value, taxable items: 24–48 hours
- High-value items: 2–3 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 2000 INR
- Commercial items: bona fide trade items up to 20 000 INR
- Non-commercial goods: no limit
- Other types of imports: diplomatic and charitable goods: free

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (e.g. VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>Values from 0–141%</td>
</tr>
<tr>
<td>Basic duty</td>
<td>Average of 54%</td>
</tr>
<tr>
<td>Special duty</td>
<td></td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (e.g. processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presentation-to-Customs</td>
<td>30 INR</td>
</tr>
<tr>
<td>Letter-mail item with duty</td>
<td>15 INR</td>
</tr>
<tr>
<td>Letter-mail item without duty</td>
<td>100 INR</td>
</tr>
<tr>
<td>Parcel-mail item with duty</td>
<td></td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (e.g. cash, cheque, credit card, etc):
- Customs duties: Cash.
- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (e.g. pick-up at Customs, delivered, collection of duty on delivery, etc):
- Delivered to the addressee on collection of duty.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- Remark of the Delivery Post Office
- Mode of return specified by the sender
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g., narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

<table>
<thead>
<tr>
<th>6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:</th>
</tr>
</thead>
</table>

**Negative list of imports**

**Prohibited items:**

1. Tallow, fat and/or oils, rendered, unrendered or otherwise, of any animal origin including the following:
   - lard stearine, oleo stearine, tallow stearine, lard oil, oleo oil and tallow oil not emulsified or mixed or prepared in any way;
   - neat's-foot oil and fats from bone or waste;
   - poultry fats, rendered or solvent-extracted;
   - fats and oils of fish/marine origin, whether or not refined, excluding cod liver oil, squid liver oil or a mixture thereof and fish lipid oil containing eicosapentaenoic acid and de-cosahexaenoic acid; and
   - margarine, imitation lard and other prepared edible fats of animal origin.


3. Wild animals including their parts and products and ivory.

**Negative list of exports**

**Prohibited items:**

1. All forms of wild animals including their parts and products, except peacock tail feathers including handicrafts made thereof and manufactured articles and shavings of shed antlers of Chital and Sambhar, subject to conditions as specified in Schedule 2 of Appendix 1 of the book entitled "ITC (HS) Classifications of Export and Import Items".

2. Exotic birds.

3. All items of plants included in Appendices I and II of the Convention on International Trade in Endangered Species (CITES), wild orchid as well as plants as specified in Schedule 2 of Appendix 2 of the book entitled "ITC (HS) Classifications of Export and Import Items".


5. Human skeletons.

6. Tallow, fat and/or oils of any animal origin excluding fish oil.

7. Wood and wood products in the form of logs, timber, stumps, roots, bark, chips, powder, flakes, dust, pulp and charcoal, except sawn timber made exclusively out of imported logs/timber subject to conditions as specified in Schedule 2 of Appendix 1 of the book entitled "ITC (HS) Classifications of Export and Import Items".


9. Sandalwood in any form but excluding:
   - finished handicraft products of sandalwood;
   - machine-finished sandalwood products; and
   - sandalwood oil, subject to the conditions as specified in Schedule 2 of Appendix 1 of the book entitled "ITC (HS) Classifications of Export and Import Items".

10. Red Sanders wood in any form, whether raw, processed or unprocessed, but excluding such value-added products of Red Sanders wood as specified and subject to the conditions laid down in Schedule 2 of Appendix 4 of the book entitled "ITC (HS) Classifications of Export and Import Items".

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¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 Where applicable:
a articles not listed in the general prohibi-
tions:

b if there is no list mentioned in 6.1, arti-
cles that are prohibited from importation,
entry or transmission by post as a result
of national legislation:

6.3 Articles which require the addresses’
compliance with import restrictions or con-
ditions (permits, quotas, etc). Conditions or
quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials
responsible for Customs clearance of
Postal items:

<table>
<thead>
<tr>
<th>Customs official:</th>
<th>CHENNAI</th>
<th>Tel: (+ 91 44) 2510 156</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postal officials:</td>
<td>CHENNAI</td>
<td>Tel: (+ 91 44) 2522 0766</td>
</tr>
<tr>
<td>CALCUTTA</td>
<td>Tel: (+ 91 33) 2248 1523</td>
<td>Fax: (+ 91 33) 2260 077</td>
</tr>
<tr>
<td>NEW DELHI</td>
<td>Tel: (+ 91 11) 2323 5501</td>
<td>Fax: (+ 91 11) 2323 5501</td>
</tr>
<tr>
<td>MUMBAI</td>
<td>Tel: (+ 91 22) 2261 4488</td>
<td>Fax: (+ 91 22) 2266 5948</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other officials:</th>
<th>NEW DELHI</th>
<th>Tel: (+ 91 11) 2301 3908</th>
</tr>
</thead>
<tbody>
<tr>
<td>MUMBAI</td>
<td>Tel: (+ 91 22) 2261 4585</td>
<td></td>
</tr>
</tbody>
</table>
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- PP form RBI/Scheduled banks, invoice, packing list, permits from other agencies wherever necessary.

- For foreign tourists and Indian tourists going abroad, PP forms are not required up to a value limit of 20,000 INR.

- PC certificate for plants and seeds
- Drug control certificate for drugs and pharmaceuticals
- Wild life no objection certificate for wild animals and their products
- Archaeological survey of India certificate for antiques or works of art

YES

See 6.1 Negative list of exports

- All export invoices – contract shall be denominated in freely converted currency and export proceeds shall be released in freely convertible currency
- Bona fide gifts including edible items (excluding prohibited and restricted items) may be exported up to 15,000 INR in a year

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

• EMS YES
• Postal parcels YES
• Small packets YES
• Letter-post items NO
• Registered items NO
• Insured letters NO
• Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

• For consignments for commercial use of a value in excess of —
• For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

• Consignee —
• Postal employee —
• Customs officer —
• Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES
- Documents: 10 minutes
- Low-value, non-taxable items: 15 minutes
- Low-value, taxable items: 50 minutes
- High-value items: 50 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 50 USD
- Commercial items: 50 USD
- Non-commercial goods: 50 USD
- Other types of imports: 50 USD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no value thresholds
- Commercial imports: no value thresholds
- Personal imports: no value thresholds

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>The rate of Customs duty is based on the Indonesia Tariff Book</td>
<td>No average rate on mail imports</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>No additional charges</td>
<td>—</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Customs duties:</th>
<th>Charges:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash.</td>
<td>No charges.</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Addressee will receive the item after paying duties and taxes (see 3.1).

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No special requirements.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the *List of Prohibited Articles* published by the UPU concerning Indonesia.

6.2 Where applicable:

- articles not listed in the general prohibitions:
- if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

*Customs official:*

- Director of Customs
- Direktorat Jenderal Bea dan Cukai
- Jl. Jend. A. Yani
- JAKARTA 13230
- Tel: (+ 62 21) 489 0308
- Fax: (+ 62 21) 489 7928

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

CN 23.

No value threshold.

—

Invoice and packing list if required by the importer.

NO

YES

YES


—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: NO
- Registered items: NO
- Insured letters: NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

   NO

   2.1.1 If so, what?

   —

   2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

   a for Customs processing purposes:
   
   1

   b for parcel accounting purposes:

   2

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

   YES

   2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

   - For consignments for commercial use:
     The ceiling is set by authorized officials of the administration

   - For consignments for personal use:
     Above 50 USD, according to article 39 of imports and exports Regulation

   - Consignee: —

   - Postal employee: —

   - Customs officer: YES

   - Carrier: —

   Other: —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

Value declaration or purchasing invoice will facilitate parcel evaluation.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The authorization depends on the nature of the product. In principle, governmental authorities and administrations issue the authorization.

### 3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

All incoming mail is presented to Customs by the Post. Customs duties are determined by Customs authorities who declare the value of items based on contents and according to existing instructions and circulations.

3.2 Role of the Post in the Customs procedure:

- Declarant **NO**
- Carrier **YES**
- Checks the consignments to find those admitted without formalities **NO**
- Opens the consignments **NO**
- Prepares declarations for consignments subject to duties and taxes **NO**
- Advances the amount of duties and taxes to Customs **NO**

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediately after presenting items to Customs
- Low-value, non-taxable items: immediate delivery to addressee
- Low-value, taxable items: maximum one week, after sending advice of arrival
- High-value items: maximum 15 days
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 400 000 IRR
- Commercial items: limited to commercial samples, maximum 50 USD
- Non-commercial goods: 50 USD
- Other types of imports: limited to gifts and commercial samples, maximum 50 USD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 50 000 IRR
- Commercial imports: —
- Personal imports: up to 5 kg (used articles), if they have no commercial value.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee and applicable rates: It will be applied according to tariffs and instruction announced to Customs.

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: Stocking, transference to Customs and probable laboratory costs
Amount in local currency: Excess of 10 days: 50 IRR per kg for parcel each day, 4800 IRR (clearance duties) for parcels on which Customs duty is payable

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Through bank payment.
Charges: Through bank payment.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

For such items Customs duty is not collected.
6 Lists of prohibited\textsuperscript{1} and restricted\textsuperscript{2} articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   It is already announced in the “List of prohibited articles” published by the UPU.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   Deputy of Customs Affairs
   Tel: (+ 98 21) 8181

   Postal official:
   Exchange Office
   Tel: (+ 98 21) 646 34 94

\textsuperscript{1} Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\textsuperscript{2} Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

CN 22 and CN 23/CP 72.

80 USD.

—

Excluding common forms between Customs and Post and goods purchasing invoice.

YES

YES

NO

Items without commercial purpose.

Receiving authorization from relevant organization and without commercial purpose.

NO
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/ or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  YES
- Registered items  YES
- Insured letters  YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

NO

2.1.1 If so, what?

Contents and value must be shown on all non-EU items.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 635 EUR
- For consignments for personal use of a value in excess of 254 EUR

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES (> 635 EUR)
- Postal employee  YES (< 635 EUR)
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Commercial invoices recommended for all commercial shipments
- Pro-forma invoices for samples and goods for repair/test or re-export
- Special licences required for firearms

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Firearms licences/permits must be issued by Department of Justice.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Non-EU:
- Items transported “under bond” from airport, etc., to O.E.
- Held for attention of Customs. They are based at O.E.
- Mail is examined and then released by Customs to postal staff:
  i. immediately, if no taxes payable (gifts, etc)
  ii. as soon as possible for all other items

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: YES
- Opens the consignments: YES
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: No delay
- Low-value, non-taxable items: No delay
- Low-value, taxable items: 24 hours
- High-value items: 24 to 72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: Free up to 45.72 EUR (except tobacco/wines/spirits)
- Commercial items: < 254 EUR
- Non-commercial goods: Free up to 45.72 EUR (except tobacco/wines/spirits)
- Other types of imports: < 254 EUR

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: Non-EU, above 635 EUR require formal clearance
- Commercial imports: Non-EU, above 635 EUR require formal clearance
- Personal imports: Free up to 45.72 EUR (except tobacco/wines/spirits)

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT rate</td>
<td>20%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

| Charges: Postal handling charge | Amount in local currency: 1% or minimum of 2.54 EUR |

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, cheque. Importers can open account with Customs and Excise (TAN)
- Charges: Cash, cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- < 635 EUR: delivery and collection of charges by postal staff
- > 635 EUR: a) items collected from Customs and Excise (at O.E.) or b) payment to Customs and Excise, Customs release items, delivery by postal staff

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items: —
6 Lists of prohibited and restricted articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>Firearms</td>
<td>Permit/Licence necessary</td>
</tr>
<tr>
<td>Spirits, tobacco, medicines</td>
<td>Import licence</td>
</tr>
<tr>
<td>Assay items (gold, etc)</td>
<td>Regulated by Assay Master, Dublin Castle</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Correspondence

Customs official:
Higher Executive Officer
c/o Customs and Excise
SDS, Newlands
DUBLIN 22
Tel: (+353 1) 705 7714
Fax: (+353 1) 705 7789

Postal official:
Head of International Services
SDS, Newlands
DUBLIN 22
Tel: (+353 1) 705 8972
Fax: (+353 1) 705 8983

Other official:
Garda Siochana (Police)
Hancourt Terrace
DUBLIN 2
Tel: (+353 1) 666 9500
Fax: (+353 1) 666 9540

1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

SAD2 Export Form: Tobacco, wines and spirits

EUR2: Providing Proof of Export for preferential treatment abroad (also see 8.2 below)

YES

(Retunable if sender can prove VAT was paid and that goods have been exported (EUR2)).

SAD2 Export Form: Tobacco, wines and spirits.

NO

YES

YES

Export of Irish currency is prohibited outside EU area.

—

—

See annex page 6.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e., dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: —
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

- —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes:

1 customs declaration

b. for parcel accounting purposes:

—

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: —
- Postal employee: —
- Customs officer: —
- Carrier: —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

For commercial goods, we always require an invoice, a proper computerized entry and, occasionally, certificates of origin, prospectuses, import permits and approvals that the goods comply with the applicable Israeli standard, and special approvals from the exporting country relating to animals and animal products.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

International agreements with the European Union, EFTA, the United States of America, Canada, Poland (Rep), the Czech Republic, Turkey and Jordan.

– Regarding certificates of origin – Customs and/or the exporters
– Regarding standards – The Israel Standards Institute
– Regarding registration – The relevant Government Ministry

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Sorting of Customs declarations for gifts and commercial goods, each for exemption or payment. Where gifts are taxable, the items are sent to the Post office closest to the addressee. For commercial goods, it is necessary for the recipient to come to the Customs offices at the Postal facility, present the relevant documents accompanying the entry and clear the goods.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES (random sample)
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediately upon arrival
- Low-value, non-taxable items: immediately upon arrival
- Low-value, taxable items: about 1 hour
- High-value items: up to 2 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: from 0 to 35 USD are exempt
- Commercial items: duties charges from 0 USD
- Non-commercial goods: from 0 to 35 USD are exempt
- Other types of imports: from 0 to 35 USD are exempt

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: no threshold
- Commercial imports: no threshold
- Personal imports: no threshold

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

- Duty or fee: Applicable rates:
  - VAT 17%
  - Customs duty and purchase tax on personal imports From 0 to 85%
  - Commercial goods According to tariff

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

- Charges: Amount in local currency:
  - No additional charges —

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Duties and taxes on gifts and personal imports are paid at Post offices which forward them to the account of the Customs administration; payment may be made in cash or by personal check. Payment of duties and taxes on commercial goods are executed at Customs offices directly to Customs and may be made in cash or by commercial/personal checks.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- All packaged gifts by personal importation, whether subject to tax or exempt, are delivered, after payment, to the Post office closest to the addressee by the Postal Authority. Commercial items are delivered to the Post office at the office of exchange nearest the addressee and are released against payment of duty. Payment may be made at the Post office or at the Customs office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- The Postal Authority handles the matter, reporting to Customs so that taxes are not demanded if such were applicable.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telephone and communications</td>
<td>Ministry of Communications (eg presentation of permit)</td>
</tr>
<tr>
<td>devices</td>
<td></td>
</tr>
<tr>
<td>Firearms</td>
<td>Ministry of Interior</td>
</tr>
<tr>
<td>Animals and plants</td>
<td>Ministry of Agriculture</td>
</tr>
<tr>
<td>Pharmaceutical drugs</td>
<td>Ministry of Health</td>
</tr>
<tr>
<td>Goods requiring a standard</td>
<td>Israel Standards Institute</td>
</tr>
<tr>
<td>registration</td>
<td>Ministry of Trade and Industry</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Customs Head
Parcel Post Office, Tel Aviv
137 Rehov Hahagana
61999 TEL AVIV
Tel: (+972 3) 739 0409
Fax: (+972 3) 739 6366

**Postal official:**
Customs Head
Parcel Post Office, Haifa
19 Sderot PALIAM
P.O. Box 245
31999 HAIFA
Tel: (+972 4) 864 0332
Fax: (+972 4) 866 4130

**Other officials:**
Customs Head
Parcel Post Office, Jerusalem
Mercaz Shatner
Givat Shaul B
91999 JERUSALEM
Tel: (+972 2) 652 6193
Fax: (+972 2) 651 1589

Customs Head
Parcel Post Office, Eilat
Port of Eilat
88000 EILAT
Tel: (+972 7) 637 4144
Fax: (+972 7) 637 4146
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Export entry
- Invoice
- In some cases an export licence, movement certificate and/or certificate of origin

8.1 Value threshold requirements when such obligatory documents accompany goods:

There is no threshold.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Customs export entry.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

To countries designated under Israeli law as hostile countries. There are also other goods whose exportation is prohibited under the Free Export Order issued by the Minister of Trade and Industry.

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Diplomatic bags: YES
- M bags: NO
- Packets and bags transhipped to ship: NO

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

Specific information (detailed).

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- Commercial goods exceeding the equivalent of 1000 JMD
- For consignments for personal use:

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES (for items under 5000 JMD)
- Postal employee: —
- Customs officer/Customs broker: YES
- Carrier: —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Phytosanitary certificate
- Certificate of origin
- Commercial invoice (supplier’s invoice)

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

Quarantine Act: Ministry of Health, Ministry of Agriculture, Customs.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Department of Agriculture
- Registered supplier or manufacturer of goods or consolidator

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Identifying, opening, classifying, assessing value.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier YES
- Checks the consignments to find those admitted without formalities —
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 15 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 30 to 60 minutes
- High-value items: 2 to 3 hours
Customer Guide – Useful information on Customs matters

Jamaica

4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: Not treated on a purely monetary basis
- Commercial items: No exemption
- Non-commercial goods: Determined by Customs authorities
- Other types of imports: Determined by Customs authorities

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: Exceeding 1000 JMD or equivalent
- Commercial imports: Exceeding 1000 JMD or equivalent
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty</td>
<td>20%</td>
</tr>
<tr>
<td>GCT</td>
<td>15%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Custom clearance fee</td>
<td>30 JMD</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, certified cheque.
- Charges: Cash, certified cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs, collection of duty on delivery, pick-up at post office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
—
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
- a articles not listed in the general prohibitions:
- b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   Witchcraft items, pornographic items and obscene objects, pyrotechnic products.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   Articles/goods | Condition or quota
   ---------------|------------------
   admitted conditionally | (eg presentation of permit)
   Firearms | Import licence, Police and Customs permit
   Toy guns | Import licence, Police and Customs permit
   Drugs | Pharmaceutical permit

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   Collector of Customs
   Newport East
   PO 466
   KINGSTON
   Tel: (+1 876) 922 5140/8
   E-mail: collect@fiscal.org.jm

   Postal official:
   Head Postmaster
   Central Sorting Office
   KINGSTON
   Tel: (+1 876) 922 1587
   Fax: (+1 876) 922 9449

   Other official:
   Deputy Postmaster General
   Central Sorting Office
   KINGSTON
   Tel: (+1 876) 922 1587
   Fax: (+1 876) 922 9449

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

Export form C 82 and C 41 Drawback claim.

8.1 Value threshold requirements when such obligatory documents accompany goods:

—

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Documents that sometimes accompany goods are:
- Export form C 82, Ministry of Agriculture phytosanitary certificate
- EUR 1 certificates for goods going into the E.U. (for Ministry of Agriculture, for export of meat and meat products and also for fruits, live flowers, plants, etc)

9 Is Customs present in outward offices of exchange to validate Customs documents?

—

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

—

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

Meat and meat products, fruits, live plants and flowers are subject to inspection before exportation. Foodstuffs are also subject to inspection before exportation.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

The CP 72 form is no longer in use. The C 1 form (which replaces the CN 22) is used in Jamica.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  YES
- Registered items  YES
- Insured letters  YES
- Other: Printed matter

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

    NO

2.1.1 If so, what?

    —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

    a for Customs processing purposes: 1
    b for parcel accounting purposes: Not necessary

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

    NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

    - For consignments for commercial use of a value in excess of —
    - For consignments for personal use of a value in excess of

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

    - Consignee —
    - Postal employee —
    - Customs officer —
    - Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Presentation of postal items from Post office to Customs.
- Inspection of postal item and decision of tax.
- Return of postal item from Customs to Post office.
- Post office delivers postal item.
- Item for which tax is expected – Delivered directly.
- Taxed item: 10 000 JPY or less – Delivery person collects the amount equivalent to the tax at the time of delivery.
- Taxed item: Over 10 000 JPY – Post office collects the amount equivalent to the tax at Post office counter and delivers the item.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier —
- Checks the consignments to find those admitted without formalities —
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —
- Presentation of postal item YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: No data
- Low-value, non-taxable items: No data
- Low-value, taxable items: No data
- High-value items: No data
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 10 000 JPY
- Commercial items: 10 000 JPY
- Non-commercial goods: 10 000 JPY
- Other types of imports: Nil

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: Nil
- Commercial imports: Nil
- Personal imports: Nil

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Applicable taxes vary from item to item</td>
<td>—</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs clearance fee based on article 32, of the UPU Detailed Regulations</td>
<td>200 JPY</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash.
- Charges: Cash, postage stamps or meter stamp.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Same as 3.1.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
Nil.
Customer Guide – Useful information on Customs matters

6 Lists of prohibited and restricted articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Japan.

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Verification of other laws and regulations

Some goods imported from abroad have potential negative effects on the Japanese industry, economy, health, hygiene or on public safety and morals. Such goods fall under “import restrictions” as provided by various domestic laws and regulations.

In the case of restricted imports that are required to have a permit and approval relating to the importation of goods under the Customs Law which stipulates conditions for a permit, approval or disposal to be taken by administrative bodies, requirements for inspection or other requisites (hereinafter referred to as a “permit and approval”) are necessary.

Therefore, when goods to be imported require a permit and approval of laws and regulations other than the Customs Law (called “other laws and regulations”), a certificate of application for a permit and approval under other laws and regulations must be submitted (Article 70 of the Customs Law).

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

Same as 6.1 and 6.2 b.

6.4 Other relevant information

Same as 6.1 and 6.2 b.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Customs Clearance Division
Customs and Tariff Bureau
Ministry of Finance
3-1, Kasumigaseki 1-chome, Chiyoda-ku
TOKYO
Tel: (+81 3) 3358 4111

Postal official:
International Affairs Division
Postal Bureau
Ministry of Posts and Telecommunications
3-2, Kasumigaseki 1-chome, Chiyoda-ku
TOKYO 100-8798
Tel: (+81 3) 3504 4395
Fax: (+81 3) 3593 9124

1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8  Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

List of laws and regulations concerning exports

Those related to the Customs Law, Article 70, paragraph 1, are:

1 Export Trade Control Order
2 Foreign Exchange Control Order
3 Export–Import Trading Law
4 Law for the Protection of Cultural Properties
5 Law for Stabilization of Supply–Demand and Price of Staple Food
6 Forest Seedling Law
7 Silk Farming Law
8 Law concerning Wildlife Protection and Hunting
9 Narcotics and Psychotropics Control Law
10 Cannabis Control Law
11 Opium Law
12 Stimulant Drugs Control Law
13 Alcohol Monopoly Law
14 Rabies Prevention Law
15 Plant Quarantine Law
16 Domestic Animal Infectious Disease Control Law

Those related to the Customs Law, Article 70, paragraph 1, are:

1 Export Inspection Law
2 Export Commodities Design Law
3 Pearl Culture Industry Law
4 Silk Farming Law
5 Narcotic Drugs and Psychotropic Substances Control Law

However, since the Forest Seedling Law does not restrict or prohibit any item from exportation, it is currently not functioning as a law and regulation to restrict exports.
9. Is Customs present in outward offices of exchange to validate Customs documents?  
   **YES**

10. Does the administration apply United Nations restrictions to embargo countries?  
   **YES**

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?  
   **YES**

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):  
- Weapons.

10.2 Other useful information relevant to the exportation of goods from the country:  
- —

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:  
- —
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO

2.1.1 If so, what?

- —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- a for Customs processing purposes: 1 CP 72 and 2 CN 23
- b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 5 JOD
- For consignments for personal use of a value in excess of 10 JOD

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- Commercial correspondence
- Certificate of origin

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

OUI

2.5.1 If so, please specify these agreements:

Convention with most countries in the world.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Approval by the Chamber of Commerce in the country from which the goods are exported, or by the consulate or embassy of Jordan in that country, or else by any Arab embassy.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The parcel is opened and its contents checked. If the latter are subject to customs duty, this is paid; otherwise, the parcel is immediately handed over to the addressee.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 10 minutes
- Low-value, non-taxable items: 15 minutes
- Low-value, taxable items: 30 minutes
- High-value items: 90 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 10 JOD
- Commercial items: 5 JOD
- Non-commercial goods: up to 5 JOD, for promotion of investment or provisional importation only
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: up to 3000 JOD
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax on turnover</td>
<td>10% of value + customs duties</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fee</td>
<td>650 fils</td>
</tr>
<tr>
<td>Storage fee</td>
<td>250 fils per day after the set period</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

**Customs duties**: Payment in cash or by certified cheque.

**Charges**: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Following payment of the customs duties relating to the parcel, the latter is handed over to the addressee or his representative, in the same centre.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

There are no conditions, except where there are fines to be paid to Customs first (customs offences).
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

- Please refer to the List of Prohibited Articles published by the UPU concerning Jordan.

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

- Drugs of all kinds, such as hashish, opium, etc
- Explosive or inflammable materials presenting a danger to staff
- Objects of an immoral nature in general
- Animals and other living creatures, apart from harmless bees and silkworms
- Coin, gold, platinum, silver and other precious stones
- Arms, munitions and hunting rifles, except with a permit issued by the security authorities

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lottery publications and tickets</td>
<td>Authorization from competent authority</td>
</tr>
<tr>
<td>Curative oils and medicines</td>
<td>Permission from competent authority</td>
</tr>
<tr>
<td>Hashish and derivatives thereof for industrial use</td>
<td>Permission from competent authority</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Customs official:</th>
<th>Postal official:</th>
<th>Other official:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vérificateur</td>
<td>Magasinier</td>
<td>Directeur de la douane des postes</td>
</tr>
<tr>
<td>Douane des postes</td>
<td>Service des colis postaux</td>
<td>Douane des postes</td>
</tr>
<tr>
<td>AMMAN</td>
<td>AMMAN</td>
<td>AMMAN</td>
</tr>
<tr>
<td>Tel: (+962 6) 463 0177</td>
<td>Tel: (+962 6) 460 9909</td>
<td>Tel: (+962 6) 463 0177</td>
</tr>
</tbody>
</table>

Official office hours during which the officials in question may be contacted: 7.30 am to 2.45 pm.

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

– Present the certificate of origin
– Present an invoice in due form

– Invoice
– Certificate of origin

Present a certificate of origin and an invoice in due form with a customs declaration, duly completed.

See annex page 6.
### بيان جمركي

<table>
<thead>
<tr>
<th>رقم الطرد</th>
<th>Nature</th>
<th>تفاصيل المحتويات</th>
<th>Value</th>
<th>Poids</th>
<th>ملاحظات</th>
</tr>
</thead>
<tbody>
<tr>
<td>번호</td>
<td>성분</td>
<td>내용</td>
<td>가치</td>
<td>무게</td>
<td>주석</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>مصدر البضاعة</th>
<th>Nom du destinataire</th>
<th>اسم المرسل إلى</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pays d'origine ou de fabrication de la marchandise :</td>
<td>Adresse</td>
<td>العنوان</td>
</tr>
<tr>
<td></td>
<td>Lieu de destination</td>
<td>البلد المورد</td>
</tr>
<tr>
<td></td>
<td>L'expéditeur</td>
<td>المرسل</td>
</tr>
<tr>
<td></td>
<td>la</td>
<td>التاريخ</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>قرار رقم</th>
<th>83</th>
</tr>
</thead>
</table>

### Déclaration en Douane

<table>
<thead>
<tr>
<th>Colis</th>
<th>Number</th>
<th>Nature</th>
<th>Description of Contents</th>
<th>Value</th>
<th>Weight</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Source of Goods</th>
<th>Destination Details</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Country of Origin or</td>
<td>Destination Place</td>
<td>Country of Origin or</td>
</tr>
<tr>
<td>Production</td>
<td></td>
<td>Production</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>19</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Decision Number</th>
<th>83</th>
</tr>
</thead>
</table>
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS NO
- Postal parcels YES
- Small packets NO
- Letter-post items NO
- Registered items NO
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

YES

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 200 USD
- For consignments for personal use of a value in excess of 200 USD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

3.3 Time normally needed for Customs clearance of the following categories of items (these categories are defined in the WCO Guidelines on Express Items):
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: up to 200 USD
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: all goods, except letter post and items under wrapper
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>0.2 ECU of the amount of the goods</td>
</tr>
<tr>
<td>—</td>
<td>0.1 ECU per kg</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>For presentation to Customs on payment of customs duties</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

| Customs duties: | all methods of payment. |
| Charges: | — |

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

| Collection of duty on delivery. |

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

In accordance with CPU article 2004, a CP 77 statement of charges is completed and attached to the parcel on which all charges are indicated.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

List of goods prohibited as imports in postal items into Kazakhstan by individuals

1. Narcotic and psychotropic substances, poisons.
2. Printed matter, audiovisual materials, works of art the content of which may cause prejudice to the political system, public morals or citizens’ interests.
3. Weapons and military techniques, spare parts and material for weapons manufacture, technical documentation concerning military production.
4. Explosive powder and substances, fireworks.
5. Nuclear material, technologies, equipment or plant; special non-nuclear material; radioactive radiation sources, including radioactive waste.
6. Precious metals, alloys, minerals, concentrates, rubble and waste from precious metals (export from Kazakhstan only).
7. Natural precious stones, waste thereof, powder from precious stones, pearls, yellow amber (export from Kazakhstan only).
8. Any foreign and national currency, except for currency notes transported for numismatic purposes.
10. Sturgeon and salmon caviar (export from Kazakhstan only).
11. Information on the deep strata of regions and deposits of fuel, energy and mineral resources in the territory of Kazakhstan and within the limits of the continental shelf and the economic maritime area.
12. Means for coding (including coding techniques, details and application kits), technical documentation on coding (including documents on the construction and use of codes).
13. Rare metals, raw materials, alloys, combinations and products.
15. Originals and copies of military service records, identity cards, passports.

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   Articles whose import by post into the Republic of Kazakhstan is restricted:
   1 Works of art, antiques, other valuable objects of art, history, science or culture authorized by the Ministry of Public Health, Education and Culture of the Republic of Kazakhstan.
   2 Plants and products of plant origin under the authorization of the phytosanitary inspection authorities.
   3 Animals and products of animal origin authorized by the veterinary inspection authorities.
   4 Radio-electronic and high-frequency equipment authorized by the Ministry of Transport and Communications.
   5 State decorations (orders, medals, decorations, named awards), upon presentation of a notarized copy of documents relating to the decoration and confirming the sender’s title thereto.
   6 Urns containing a deceased’s ashes together with a certificate from the local authorities to the effect that there is no other object contained therein.
   7 Recording media (diskettes, video, audio) together with information concerning the type of computer and operating system used for the recording.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   Chef du Département du contrôle douanier
du Comité de la douane de la République du Kazakhstan
Rue Pouchkine 166
AKMOLA
Tel: (+317 2) 75 28 14
Fax: (+317 2) 75 30 16 or 75 31 09

   Postal official:
   Vice-Directeur du Département de la politique d’Etat
dans le secteur des télécommunications et des postes
Ministère des transports et des communications
Pr. Abaia 49
AKMOLA
Tel: (+317 2) 32 49 65
Fax: (+317 2) 32 49 65 or 32 49 74
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9. Is Customs present in outward offices of exchange to validate Customs documents?

10. Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 3

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 5000 KES
- For consignments for personal use of a value in excess of 5000 KES

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Import Declaration Form (IDF)
- Customs Clean Report of Finding (CCRF)

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- SGS
- Bivac International
- Cotecna

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The item is processed in the presence of the addressee. If it is in excess of 5000 KES the addressee is asked to fill in an import entry form (C 29) which is then stamped and the form is retained by the Customs officials.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 30 minutes
- Low-value, non-taxable items: 45 minutes
- Low-value, taxable items: 45 minutes
- High-value items: 2 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: *
- Commercial items: *
- Non-commercial goods: *
- Other types of imports: *
  * There is no exemption. Everything received is charged.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 10 000 KES and above
- Commercial imports: 10 000 KES and above
- Personal imports: 10 000 KES and above

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Duty</td>
<td>5–35%</td>
</tr>
<tr>
<td>VAT</td>
<td>12–17%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presentation-to-Customs charge</td>
<td>58 KES</td>
</tr>
<tr>
<td>Demurrage charge</td>
<td></td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash only.

Charges: Cash only.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs
- Collection of duty on delivery

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

The duplicate copy of P 195 is withdrawn from the Customs people and then the Postal staff return the item.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

   Please refer to the List of Prohibited Articles published by the UPU concerning Kenya.

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postal franking machines</td>
<td>Authority from Kenya Postal Authorities</td>
</tr>
<tr>
<td>Articles for boy scouts and girl guides</td>
<td>Authority from Commissioner of Boy Scouts and Girl Guides</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   Commissioner of Customs
   P.O. Box 40160
   NAIROBI
   Tel: (+254 2) 715 540
   Fax: (+254 2) 718 417

   Postal official:
   Head Postmaster
   P.O. Box 51300
   NAIROBI
   Tel: (+254 2) 228 399

   Other official:
   Supervisor-in-Charge
   P.O. Box 50300
   NAIROBI
   Tel: (+254 2) 228 399

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- CN 22: Declaration form for small packets
- CN 23: Customs declaration form for large packets
- CN 29: Entry form for export goods
- Customs entry form C 29
- Packing list and invoice

YES

YES
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

<table>
<thead>
<tr>
<th>1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:</th>
<th>EMS YES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Postal parcels YES</td>
</tr>
<tr>
<td></td>
<td>Small packets YES</td>
</tr>
<tr>
<td></td>
<td>Letter-post items NO</td>
</tr>
<tr>
<td></td>
<td>Registered items YES</td>
</tr>
<tr>
<td></td>
<td>Insured letters YES</td>
</tr>
<tr>
<td></td>
<td>Other: —</td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

- HS Code
- Whether the cost of contents is payable or not

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

| a for Customs processing purposes: | 2 |
| b for parcel accounting purposes: | — |

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

Regardless of the value:
- prohibited and restricted articles in pursuance of internal legislation
- goods which are provided for Customs Act and designated by the Customs Administrator
- if addressee want to declare

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee —
- Customs officer —
- Carrier —
Customer Guide – Useful information on Customs matters

Korea (Rep)

2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice for articles as stated in 2.3.1. Additional information required: HS Code, whether the cost of contents will be payable or not.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Sender, Post Office of origin or Customs Administration of origin.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Bag opening
- Reading through the X-ray inspection system (excluding LC and Printed Papers)
- Determine whether dutiable or not
- Determination of dutiable value

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 10 minutes
- Low-value, non-taxable items: 1 hour
- Low-value, taxable items: 3 hours
- High-value items: 5 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 100 000 KRW
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: sample: 100 000 KRW

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: unlimited
- Commercial imports: unlimited
- Personal imports: unlimited

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duties</td>
<td>8%–20%</td>
</tr>
<tr>
<td>Special Consumption Tax</td>
<td>0%–30%</td>
</tr>
<tr>
<td>Value Added Tax</td>
<td>10%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presentation-to-Customs charge</td>
<td>2500 KRW</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash only.
- Charges: Cash only.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Collection of duty on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- The Post Office presents the list of returned dutiable items to Customs.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

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¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

YES

YES

YES

YES

– By permission of Textile Association: requirement of destination country (USA, EC, etc)
– By permission of concerned Minister: protection of cultural properties

—

—

—

Goods should be dispatched within 30 days after export declaration.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters YES
- Other: Collection of Customs duty is based on the value of the goods

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

- Invoices
- Import permit

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 3
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 KWD
- For consignments for personal use of a value in excess of 500 KWD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Certificate of origin
- Invoices
- Import permit

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Chamber of Commerce and embassies. The documents are validated by the Chamber of Commerce, diplomatic missions and embassies.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Documents are checked and accepted by the official in charge of the centre. The Customs agent then makes out a statement of the duty to be collected and, once it has been paid, the goods are delivered.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: less than one hour
- Low-value, non-taxable items: less than one hour
- Low-value, taxable items: less than one hour
- High-value items: less than one hour
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: free of duty
- Commercial items: 100 KWD
- Non-commercial goods: free of duty
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no maximum value
- Commercial imports: no maximum value
- Personal imports: 500 KWD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>4%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges:
Storage fee collected from the addressee after the tenth day of the advice of arrival.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash.
Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

The person concerned or his agent is summoned for clearance of the goods.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Payment of Customs duty and return at the addressee’s expense.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressers’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
</tbody>
</table>

---

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8  Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1  Value threshold requirements when such obligatory documents accompany goods:

8.2  Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3  On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9  Is Customs present in outward offices of exchange to validate Customs documents?

10  Does the administration apply United Nations restrictions to embargo countries?

10.1  Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1  If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2  Other useful information relevant to the exportation of goods from the country:

10.3  Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

The postal sector handles export operations without intervention from Customs.

NO

YES

Statement 3.

Use of CN 22 and CN 23 forms.

—

—

—

All documents, invoices and statements.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

<table>
<thead>
<tr>
<th>Category of Item</th>
<th>Is Dutiable/Taxable</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS</td>
<td>YES</td>
</tr>
<tr>
<td>Postal parcels</td>
<td>YES</td>
</tr>
<tr>
<td>Small packets</td>
<td>YES</td>
</tr>
<tr>
<td>Letter-post items</td>
<td>NO</td>
</tr>
<tr>
<td>Registered items</td>
<td>NO</td>
</tr>
<tr>
<td>Insured letters</td>
<td>NO</td>
</tr>
<tr>
<td>Other</td>
<td>—</td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration:

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>for Customs processing purposes</td>
<td>2</td>
</tr>
<tr>
<td>for parcel accounting purposes</td>
<td>2</td>
</tr>
</tbody>
</table>

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

<table>
<thead>
<tr>
<th>Consignment Type</th>
<th>Indication of Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>For consignments for commercial use of a value in excess of 200 USD</td>
<td>—</td>
</tr>
<tr>
<td>For consignments for personal use of a value in excess of 200 USD</td>
<td>—</td>
</tr>
</tbody>
</table>

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

<table>
<thead>
<tr>
<th>Person</th>
<th>Indication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consignee</td>
<td>—</td>
</tr>
<tr>
<td>Postal employee</td>
<td>YES</td>
</tr>
<tr>
<td>Customs officer</td>
<td>—</td>
</tr>
<tr>
<td>Carrier</td>
<td>—</td>
</tr>
</tbody>
</table>
2.4 Any other documents that may be required by the country's Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Certificate of correspondence
- Pro forma invoice
- Export declaration

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

- Certificate of correspondence
- Pro forma invoice
- Export declaration

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

State Standardization Inspectorate, Ministry of Culture, Chamber of Commerce and Industry, State Plant Quarantine Inspectorate, Veterinary Inspection Department, Ministry of Ecology and Disasters, Ministry of Health.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Postal items (other than diplomatic mail) are opened to search for articles whose import or export is prohibited and the contents are checked against the description given on the customs declaration.

3.2 Role of the Post in the Customs procedure:

- Declarant: YES
- Carrier: YES
- Checks the consignments to find those admitted without formalities: —
- Opens the consignments: —
- Prepares declarations for consignments subject to duties and taxes: —
- Advances the amount of duties and taxes to Customs: —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 10 000 KGS
- Commercial items: 10 000 KGS
- Non-commercial goods: 10 000 KGS
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: more than 200 USD
- Personal imports: more than 200 USD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):
Duty or fee: In accordance with the law on customs charges in the Kyrgyz Republic
Applicable rates: 0.15%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
Charges: —
Amount in local currency: —

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
Customs duties: Cash or cheque.
Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
After all customs duties have been paid, the item is sent to the addressee by post.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
Customs duty is not payable when items are returned.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

**List of articles which it is forbidden to import in postal parcels into the Kyrgyz Republic and whose transit through the territory of the Kyrgyz Republic is prohibited:**

1. Printed matter, plates, negatives, films for exposure, photographs, tapes, videocassettes and videodiscs, information for electronic calculators, manuscripts, disks and other sound recordings, drawings and other printing and plastic arts products containing information which may prejudice the constitutional order of the State, public political or economic interests, or State sovereignty, in defence of war, terrorism, incitement to racial hatred, such as Zionism, anti-semitism, fascism, national exclusion and religious provocation; pornographic publications.
2. Dangerous chemical substances which may be harmful to human, animal or bird life, intended to combat microbes, diseases or plants, insects harmful to plants.
3. Earth or water samples.
4. Perishable goods.
5. Animals, birds, bees, fish, sperm, incubatory eggs, spawn for breeding, reptiles, insects (leeches, silkworms, vermin and destroyers of poisonous insects, intended for scientific research and exchange between officially recognized institutions) – are returned or destroyed.
6. Explosive, inflammable or dangerous substances; narcotics, psychotropic and other substances which encourage drug addiction, hashish. Pursuant to the 1963 Convention on drugs, the 1971 Convention on psychotropic substances and the 1988 Convention to combat the illicit exchange of narcotics and psychotropic substances, these substances are only admitted together with a certificate from the Ministry of Public Health’s Standing Committee on the Control of Narcotics of the Kyrgyz Republic, which must accompany each dispatch from or to the Republic whether or not the dispatch is for one or more narcotics.
7. Military-type firearms and ammunition therefor, other than hunting weapons, knives and blades, sheaths therefor, specially intended for attack (truncheons, stilettos).
8. High-voltage transmitter and receiver radioelectronic devices and apparatus, ultrasonic apparatus and industrial, scientific and medical generators; localization detection devices used to measure transport speed (radars) – are admitted only on the authorization of the Ministry of Transport and Communications of the Kyrgyz Republic.
9. Seeds and parts of plants intended for planting, fresh fruit and vegetables on the authorization of the Ministry of Agriculture of the Kyrgyz Republic.

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 Where applicable:
a articles not listed in the general prohibitions:  
b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
</tbody>
</table>

See 6.1

Permit

6.4 Other relevant information

—

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Vice-Directeur de la gestion
Rue Sovetskaia 4-a
BISHKEK
Tel: (+996 312) 47 96 22

**Postal official:**
Enterprise d’Etat "Kyrgyz Post"
Directeur général
Av. Tchuy 227
BISHKEK
Tel: (+996 312) 21 23 55 or 21 55 74
Fax: (+996 312) 21 92 24
E-mail: kp_main@infotel.kg
B. Exports

8   Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Customs declaration, certificate of quality, permit. These documents are required when exporting articles exceeding 200 USD.

9   Is Customs present in outward offices of exchange to validate Customs documents?

YES

10  Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

   • EMS  YES
   • Postal parcels  YES
   • Small packets  YES
   • Letter/post items  NO
   • Registered items  NO
   • Insured letters  NO
   • Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

   YES

2.1.1 If so, what?

   For legal customers the name, value and net weight of goods are required.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

   a for Customs processing purposes:
   1
   b for parcel accounting purposes:
   1 for the addressee

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

   NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

   • For consignments for commercial use of a value in excess of  —
   • For consignments for personal use of a value in excess of  —

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

   • Consignee  —
   • Postal employee  —
   • Customs officer  —
   • Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

For legal customers only – pro forma invoice, commercial invoice or provisional export declaration.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

Latvian Free Trade Agreement with the countries of the European Community (EFTA). Exporters approved by the Customs Authority.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The Postal official opens the item, the Customs official examines the content and then the postal official closes the item.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: 5 minutes per item
- Low-value, taxable items: 15 minutes per item
- High-value items: 15 minutes per item
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: for private customers: up to 50 LVL; for legal customers: no exemption threshold
- Commercial items: for private customers: up to 50 LVL; for legal customers: no exemption threshold
- Non-commercial goods: for private customers: up to 50 LVL; for legal customers: no exemption threshold
- Other types of imports: for private customers: up to 50 LVL; for legal customers: no exemption threshold

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 1000 SDR
- Commercial imports: 1000 SDR
- Personal imports: 1000 SDR

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>Up to 20%</td>
</tr>
<tr>
<td>VAT</td>
<td>18%</td>
</tr>
<tr>
<td>For wrapping</td>
<td>Net weight of product x 0.006 LVL (Different rates for different kinds of goods)</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

- Customs duties: Bank payment order.
- Charges: —

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Bank payment order.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Keeping of the item at Customs until collection of duty.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- Post Office informs Customs about the return of items. Customs strike the item off the register.
6 Lists of prohibited\textsuperscript{1} and restricted\textsuperscript{2} articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

- Please refer to the *List of Prohibited Articles* published by the UPU concerning Latvia.

6.2 Where applicable:

- articles not listed in the general prohibitions:

- In accordance with the Universal Postal Convention.

- if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

- In accordance with the Universal Postal Convention.

6.3 Articles which require the addressee’s compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

- In accordance with the Universal Postal Convention.

6.4 Other relevant information

- In accordance with the Universal Postal Convention.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

*Customs official:

Chief of Customs Postal Division
Stacijas laukuma 1
RIGA, LV–1000
LATVIA
Tel: (+371) 7018 789
Fax: (+371) 7018 823

*Postal official:

Mr Agris Timma
Director, Mail Processing and Distribution
Latvia Post
Stacijas laukuma 1
RIGA, LV–1000
LATVIA
Tel: (+371) 7018 800
Fax: (+371) 7018 823
E-mail: agris.timma@pasts.lv

\textsuperscript{1} Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\textsuperscript{2} Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Customs declaration
- Invoice

8.1 Value threshold requirements when such obligatory documents accompany goods:

There are no value threshold requirements.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Invoice, certificate of quality, veterinary certificate, certificate of plant quarantine.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: NO
- Registered items: NO
- Insured letters: NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 2
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: 5 minutes
- Low-value, taxable items: 10 minutes
- High-value items: 30 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 400 LSL
- Commercial items: no exemption
- Non-commercial goods: no exemption
- Other types of imports: no exemption

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>20%</td>
</tr>
<tr>
<td>Sales tax</td>
<td>10%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash only.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of duty on delivery by the Post Office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Dutiable items are normally auctioned.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Lesotho.

6.2 Where applicable:

\(a\) articles not listed in the general prohibitions:

\(b\) if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms</td>
<td>Permit</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

Prohibited items are normally seized in terms of Customs laws.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Director of Customs  
P.O. Box 891  
MASERU  
Tel: (+266 22) 313 796  
Fax: (+266 22) 310 390

**Postal official:**
Director of Posts  
P.O. Box 413  
MASERU  
Tel: (+266 22) 311 395  
Fax: (+266 22) 310 476

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
## B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- CE 23 (Declaration for exports)
- CE 12 (Declaration for exports)

8.1 Value threshold requirements when such obligatory documents accompany goods:

No value limit.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

—

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 2 CN 23 and 1 CP 72

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

- For consignments for commercial use of a value in excess of
- For consignments for personal use of a value in excess of

- Consignee NO
- Postal employee NO
- Customs officer NO
- Carrier NO

• EMS YES
• Postal parcels YES
• Small packets YES
• Letter-post items YES
• Registered items YES
• Insured letters YES
• Other: —

• EMS YES
• Postal parcels YES
• Small packets YES
• Letter-post items YES
• Registered items YES
• Insured letters YES
• Other: —

• EMS YES
• Postal parcels YES
• Small packets YES
• Letter-post items YES
• Registered items YES
• Insured letters YES
• Other: —
2.4 Any other documents that may be required by the country's Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

When a commercial quantity is involved, an invoice is required.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Customs duties are payable on postal items with a market value.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier NO
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 30 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 30 minutes
- High-value items: 30 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 100 LYD
- Commercial items: 200 LYD
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: exempt from customs duties

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prevailing customs tariff applied</td>
<td>—</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prevailing customs tariff applied</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash or cheque.
- Charges: Cash or cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

It is important for the addressee to be present.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Such items are handled in accordance with international postal procedures.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   We apply the provisions of article 18 of the Postal Parcels Agreement and article 26 of the Universal Postal Convention, applied additionally to pork meat and alcoholic drinks.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   Articles/goods admitted conditionally
   Condition or quota (e.g. presentation of permit)

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   **Customs official:**
   Chef du bureau
   Poste centrale
   Tel: (+218 21) 361 1787

   **Postal official:**
   Receveur
   Poste centrale
   Tel: (+218 21) 361 1727
   Fax: (+218 21) 361 1728

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- Customs declaration
- Parcel bills
- CN 22 labels

NO

NO

– Customs declaration
– CN 22 label

YES

YES

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items NO
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

Estimate of the value of the contents.

2.2 Number of copies of the CN 23/CP 72 Customs declaration/dispatch notes required by the administration

- for Customs processing purposes: 1
- for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 400 LTL (100 USD)
- For consignments for personal use of a value in excess of 400 LTL (100 USD)

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee —
- Customs officer —
- Carrier YES
Customer Guide – Useful information on Customs matters

Lithuania

2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Pro forma invoice, commercial invoice, number of rate position, documentation confirming the origin of the articles.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

- YES

2.5.1 If so, please specify these agreements:

- Agreements with:
  - the European Union
  - Latvia, Estonia, Poland (Rep), Ukraine, Turkey, the Czech Republic, Slovenia
  - EFTA: Norway, Switzerland, Iceland, Liechtenstein

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Sender, Customs, other relevant institutions.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Under 400 LTL: no duty
- From 400 to 3000 LTL: 10% duty (in the event of absence of documents of origin of articles: + 18% of VAT)
- Over 3000 LTL: duty according to rates + 18% of VAT

3.2 Role of the Post in the Customs procedure:

- YES
- NO
- YES
- NO
- YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 8 hours
- Low-value, non-taxable items: 8 hours
- Low-value, taxable items: up to 48 hours
- High-value items: up to 48 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: up to 400 LTL (100 USD)
- Commercial items: up to 400 LTL (100 USD)
- Non-commercial goods: up to 400 LTL (100 USD)
- Other types of imports: up to 400 LTL (100 USD)

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 22 000 LTL
- Commercial imports: 22 000 LTL
- Personal imports: 22 000 LTL

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

- Duty or fee: Customs duty, VAT, Excise
- Applicable rates: 10%, 18%, According to rates

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

- Charges: Special rate for establishing documents for parcels of a greater than 3000 LTL
- Amount in local currency: Establishment of import declaration: 33 LTL
  Establishment of export declaration: 22 LTL

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, bank transfer (with a letter of guarantee).
- Charges: Cash, bank transfer.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Collection of duty on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- Customs duty is cancelled:
  - when the item is returned to origin;
  - if the addressee and the sender refuse the item, it becomes the property of the State Tax Inspectorate.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Lithuania.

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

According to the Government of Lithuania’s Decision No 538 of 6 May 1996 Articles prohibited as postal imports to and exports from the Republic of Lithuania:

1 Local and foreign currency except that which is sent by the Lithuanian Bank and its institutions. All Republic of Lithuania banks may send coins for collection and commemorative events.

2 Securities (according to the list approved by the Ministry of Finance).

3 Travellers’ cheques, drafts (it is forbidden to send these as ordinary postal items).

4 Non-precious metals, their alloys, waste materials and scrap metal (codes 72.01–73.16, 74.01–74.14, 75.01–76.14, 78.01–81.13 under the European Economic Community Harmonized Commodity Description and Coding System).

5 Jewellery, precious metals and stones that weigh more that 50g (codes 71.01–71.17 under the EEC Harmonized System) may not be sent as ordinary postal items.

6 Narcotic, psychotropic, poisonous substances and equipment for their use; blasting, easy burning, radioactive and other dangerous substances.

7 All types of hunting and sporting arms, crossbows, compressed air and combat weapons, parts thereof, ammunition, gas pistols, gas balloons.

8 Live animals except bees, leeches, silkworms, parasites and destroyers of harmful insects which are intended for scientific purposes and officially approved institutions.

9 Foodstuffs and raw materials of animal origin of industrial production (where their industrial packaging is damaged, their date limit for use exceeded, their organoleptic features altered).

10 Articles (goods) the importation and exportation of which is prohibited by legislation or decision of the Government of the Republic of Lithuania.

11 Articles containing immoral inscriptions or pictures.

12 Articles the type or packaging of which may be dangerous to postal employees and may spoil or damage other postal items.

13 Alcoholic drinks including beer (codes 22.03–22.08 under the EEC Harmonized System).

14 Tobacco products (codes 24.02–24.03 under the EEC Harmonized System).

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

Articles prohibited as postal imports to and exports from the Republic of Lithuania unless authorized:

1 Radio, electronic and electric equipment producing (or having the capacity to produce) radio waves. These articles may be sent with authorization from the State Electricity Inspectorate.

2 Police and army ammunition, special security and surveillance material, criminal law equipment, apparatus intended for police training. These articles may only be sent with the authorization of the Ministry of Internal Affairs.

3 Articles of cultural value, antiques and raw amber. These articles may be sent with the authorization of the Ministry of Culture’s Department for the protection of Objects of Cultural Value.

4 Colour-copying equipment. These articles may be sent with the authorization of the Ministry of Internal Affairs.

5 Wild animals, including their fur and eggs; stuffed animals, hunting and fishing trophies, products of unprocessed wild animals and their parts. These articles may be sent with the authorization of the Ministry of Environmental Protection.

6 Unprocessed food-stuffs and produce of animal origin. These articles may be sent with the authorization of the State Veterinary Service.

7 Plants and their products which might be the source of infection or spread weeds and pests. These articles may be sent with the authorization of Plant Quarantine Service.

6.4 Other relevant information

Articles which may be sent by post only to persons not having agricultural status:
Sugar. The amount which may be sent is set at 5 kg.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Chef du Service de dédouanement des envois postaux
Centre d’acheminement du courrier
Geležinkelio g. 6
LT–4000 VILNIUS
Tel + fax: (+370 2) 63 77 57

Postal official:
Directeur adjoint du Centre d’acheminemnt du courrier
Geležinkelio g. 6
LT–4000 VILNIUS
Tel: (+370 2) 63 04 83
B. Exports

8   Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:
   
8.1  Value threshold requirements when such obligatory documents accompany goods:
   
8.2  Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?
   
8.3  On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:
   
9   Is Customs present in outward offices of exchange to validate Customs documents?
   
10  Does the administration apply United Nations restrictions to embargo countries?
   
10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?
   
10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):
   
10.2 Other useful information relevant to the exportation of goods from the country:
   
10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
   
CN 22 and CN 23 forms, invoice.

YES

YES

YES

NO

NO

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A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS
- Postal parcels
- Small packets
- Letter-post items
- Registered items
- Insured letters
- Other

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes:

1

b for parcel accounting purposes:

—

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 25 EUR
- For consignments for personal use of a value in excess of 50 EUR from private individual to private individual

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee
- Postal employee
- Customs officer
- Carrier

- YES
- YES
- NO
- YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Import document
- Temporary import document
- Export document
- T 5 document
- Certificate of origin Form A
- Certificate of origin EUR 1, ATR
- Certificate of origin EUR 2
- Commercial invoice and pro forma commercial invoice with declaration of origin on invoice where appropriate
- Import licence
- ATA book
- Licence to bear arms
- CITES (animal and plant protection) permit
- Public health certificate
- Medical certificate

Additional information:
- Taxation or entry number
- Country of dispatch and of origin
- Gross and net weight
- Trader’s VAT number

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

YES

Conventions:
- EC-GPS (Generalized Preference System)
- EC-OCT (Overseas countries and territories)
- EC-ACP (African, Caribbean and Pacific States)

EC Agreement:
Switzerland, Turkey, Faeroe Islands, Israel, Ceuta-Melilla, Cyprus, Malta, Mashrak countries, Bosnia and Herzegovina, Croatia, Slovenia, the former Yugoslav Republic of Macedonia, Andorra, Hungary (Rep), Poland (Rep), Czech Republic, Romania, Bulgaria (Rep), Baltic States, EFTA

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Customs and Excise Administration
- Commercial operators
- Licence Office
- Ministry of Justice
- Veterinary Services Administration
- Medical practitioner
- Chamber of Commerce
- Postal Enterprise
3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:
Details of the goods (value, designation, origin, weight) and other information relating to the import declaration (addressee, supplier, invoice, authorization, etc) are entered into a computerized system by a Customs broker. This “SADBEL” system is linked to the Customs and Excise Administration’s computerized information system to allow rapid computerized handling of declarations.

3.2 Role of the Post in the Customs procedure:
- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):
- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: 24 hours
- High-value items: 24 hours

4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 50 EUR
- Commercial items: 25 EUR
- Non-commercial goods: 50 EUR
- Other types of imports: 25 EUR

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: where the value of the goods exceeds 25 EUR, an import declaration is required (there is no financial threshold)
- Commercial imports: where the value of the goods exceeds 25 EUR, an import declaration is required (there is no financial threshold)
- Personal imports: charges are levied where the value of the item exceeds 50 EUR (there is no financial threshold)
5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>3%, 6%, 12%, 15%</td>
</tr>
<tr>
<td>Entry duties</td>
<td>Rates provided for by the CCT</td>
</tr>
<tr>
<td>Excise duties</td>
<td>Common UECL excise duties and/or autonomous Luxembourg excise duties</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Payment of duty and charges on imported goods for which an import declaration has been established by a Customs broker will be made by transfer to the Customs' account by the broker without any intervention on the part of the consignee.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Delivery by postal delivery staff, handed over at postal counters.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

For non-deliverable parcels, an export document and postal certificate must be established. The item will be returned to sender and the Customs and Excise Administration will reimburse the Customs broker any duties and charges already paid.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
- a articles not listed in the general prohibitions:
- b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:
- Conditionally admitted articles/goods
  - Import, export and transit of weapons (for example crossbows, slingshots, catapults, rifles, pistols, revolvers, certain knives, swordsticks, swords, sabers, truncheons, silencers, clubs), ammunition and material which may serve a material purpose and related technology: only with a licence, authorization issued by the Ministry of Justice, a permit to bear arms
  - Dual use goods
  - Medicaments and toxic or hallucinogenic substances: only upon the authorization of the Ministry of Health
  - Medicaments imported by private individuals: only with a medical certificate and supplied by a pharmacy
  - Animals and plants, parts and products thereof: CITES (veterinary certificate) required
  - Phyto-pharmaceutical products: with the authorization of the Agricultural Technical Services Administration
  - Import of agricultural produce originating in Eastern European countries (Chernobyl accident): with the authorization of the Ministry of Health
  - Import of radioactive substances: authorization of the Ministry of Health required
  - Import of aerosol receptacles containing chlorofluorocarbons: authorization of the Administration of the Environment required
  - Drug precursors

6.4 Other relevant information

The list of prohibited and restricted articles is currently being updated.

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Direction des Douanes et Accises
B.P. 1605
L–1016 LUXEMBOURG
Tel: (+352) 290 191-1
Fax: (+352) 498 790
E-mail: officielle.boite@do.etat.lu

Postal official:
Bureau des Postes LUXEMBOURG CT
Service des colis postaux
B.P. 1510
L–1015 LUXEMBOURG
Tel: (+352) 4088 7580/7583
Fax: (+352) 491 124

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

– Invoice
– Export document
– Export licence where appropriate
– C 1 label
– CN 23 Customs declaration
– Yellow 742 label

8.1 Value threshold requirements when such obligatory documents accompany goods:

– Up to 359.50 EUR, the C 1 label must always be attached to the postal item; an overall export declaration for items addressed to the same destination must be established
– Where the value exceeds 359.50 EUR, a CN 23 declaration must accompany the item: a Customs export declaration must be established for each parcel
– For certain antique articles coming within the category of cultural goods, an export document, invoice and ministerial authorization are required, without any financial threshold
– Items and parcels sent from an EC country and containing goods not yet declared for free circulation must have a yellow 742 label attached
– For all commercial items, an attached invoice will significantly expedite Customs clearance
8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Invoice, CN 23 Customs declaration, C 1 label, yellow 742 label, certificate of origin: to determine the contents of the parcel and type of goods and to expedite forwarding to the country of destination and Customs clearance

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YES

YES (cultural goods for example)

All restrictions decided within the EU are applicable.

Accompanying documents must be in a transparent pouch affixed to the parcel.

See annex page 8.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: NO
- Registered items: YES
- Insured letters: NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1

b) for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
-Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: exemption from duties
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>5%</td>
</tr>
<tr>
<td>Import tax</td>
<td>10%</td>
</tr>
<tr>
<td>VAT</td>
<td>20%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance</td>
<td>3000 MGF</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, cheques, banker’s drafts.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- Sender known: immediate return
- Sender unknown: undeliverable item
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
</tbody>
</table>

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Domiciled invoice
- Foreign currency repatriation commitment

8.1 Value threshold requirements when such obligatory documents accompany goods:

Value exceeding 1000 FRF

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Goods circulation certificate: Model EUR 1
- Certificate of origin

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

—

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Export permit.

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e., dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  NO
- Registered items  YES
- Insured letters  YES
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes:  1
b) for parcel accounting purposes:  1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of Irrespective of value
- For consignments for personal use of a value in excess of 200 MYR

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee  YES
- Customs officer  NO
- Carrier  NO
- Forwarding agent  YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- Import licence (where applicable)

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

- NO

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Supplier/exporter
- The relevant government agencies (Police, Trade and Industry, Telecoms, etc)

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Sorting (release, detain for Customs duties, seizure)
- Declaration (registration, examination, valuation, assessment, release)
- Issue of receipt (for payment of duties)

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier NO
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 30 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 45 minutes
- High-value items: 45 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 200 MYR/CIF (Landed Cost Inclusive of Value, Insurance and Postage) only for EMS items. However, if import requires import license, requirement stands.
- Commercial items: 200 MYR/CIF (Landed Cost Inclusive of Value, Insurance and Postage) only for EMS items. However, if import requires import license, requirement stands.
- Non-commercial goods: Trade samples: depending on quantity and subjected to acceptance by Customs officer.
- Other types of imports: 200 MYR/CIF (Landed Cost Inclusive of Value, Insurance and Postage) only for EMS items. However, if import requires import license, requirement stands.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: No limit
- Commercial imports: —
- Personal imports: 200 MYR

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duty</td>
<td>5–30%</td>
</tr>
<tr>
<td>Sales tax</td>
<td>5–15%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>25 MYR + 5% service tax</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, bank draft, money/postal order or company cheque with bank guarantee.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- a Detained items to be collected at Customs at Customs centres.
- b Appoint Malaysia Post for Customs clearance and value added delivery service.
- c Customs spot assessed items can be collected at the delivery office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- Customs approval.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

---

Prohibited, controlled and restricted goods

Certain goods are absolutely or conditionally prohibited to be imported or exported under the provisions of Customs (Prohibition of Imports) Order 1988 or Customs (Prohibition of Exports) Order 1988.

List of goods that are absolutely prohibited from entering Malaysia:

- Any article bearing the imprint or reproduction of any currency note, bank note or coin which are current or have at any time been issued or current in any country.
- Any emblem or device to be used in a manner prejudicial to the interest of Malaysia or to promote or foster a purpose prejudicial to or incompatible with the peace, welfare or good order in Malaysia.
- Coral, alive or dead, except those which have been processed and used as jewellery.
- All genus of Piranha fish.
- Turtle eggs.
- Pens, pencils and other articles resembling syringes.
- Cocoa pods, rambutans, pulasan, longan and namnam fruits produced in the Philippines and Indonesia.
- Indecent or obscene prints, paintings, photography, books, cards, lithographic or other engraving, or any other indecent or obscene articles.
- Intoxicating liquors containing any lead or compound of lead of more than 3.46 milligrams per litre, whether in the form of copper or any compound of copper.
- Daggers and flick knives (switchblade knives).
- Broadcast receivers capable of receiving radio communication within the ranges (68–87) MHz and (108–174) MHz except those designed to receive meteorological broadcasts at spot frequencies.
- Sodium arsenite.
- Cloth bearing the imprint of reproduction of any verses of the Koran (Quran).
- Dangerous drugs, ie morphine, heroin, opium, ganja (marijuana), etc.
- All goods from Haiti.
- Poisonous chemicals as listed below:
  - Crocidolite
  - Polybrominated biphenyls
  - Polychlorinated biphenyls
  - Polychlorinated terpheuenyls
  - Tris (2,3 dibromopropyl) phosphate.

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
Some of the goods that are prohibited from importation unless accompanied by an import licence:
- Diamonds and diamond-set jewellery (other than a reasonable quantity of articles of personal jewellery imported as part of the personal baggage of a person arriving into Malaysia from a place outside the country and intended solely for personal use by that person).
- Eggs in the shell.
- Meat, fresh or preserved, bones, hide, skin, hooves, horns, offal of any animal or any portion thereof.
- Poultry.
- Animals (live) – primates, including apes, monkeys, lemurs, galagos, pottos, etc.
- Explosives.
- Fireworks (including firecrackers).
- Imitation arms including toy guns and toy pistols.
- Imitation hand grenades.
- Arms and ammunition other than personal arms and ammunition imported by a bona fide traveller.
- Bullet-proof vests, steel helmets and other articles of clothing used as protection against attack.
- Soil and pests which include live insects, rats, snails and cultures of plant disease causing organisms:
- Safety helmets (except as worn by motorcyclists or motorcycle pillion riders).
- Video machines, excluding game watches and video games for use with a television receiver.
- Motor vehicles.
- Cabbages (round).
- Batik sarong.
- Rice and padi including rice flour, rice polishings, rice bran and rice vermicelli.
- Wood in the rough.
- Single colour copying machines.
- All goods from Israel.
- Parabolic antenna for outdoor use.
- Coin or disc operated amusement machines.
- Parabolic equipment, antenna port and accessories for satellite receiver, video plexer, antenna positioner.
- Electrical apparatus for domestic use such as Hi-fi sets, electric smoothing irons, food mixers, hair dryers, rice cookers, televisions, electric kettles, etc.
- Radio communications apparatus.
- High-speed duplicator.

List of goods that are absolutely prohibited from export:
- Turtle eggs.
- Rattans from Peninsular Malaysia.

Some of the goods that are prohibited from exportation unless accompanied by an export licence:
- All goods to Israel.
- Any animal or bird, other than a domestic animal or domestic fowl, whether dead or alive or any part thereof, including all animals and birds specified in any written law in Malaysia.
- Sugar.
- Live animals of bovine species, poultry.
- Rice and padi.
- Meat of bovine animals.
- Cockles.
- Pineapple slips.
- Eggs of poultry.
- Skins and other parts of birds.
- Minerals and ores of all kinds.
- Plants including orchids.
- Live prawn/shrimps.
- Coral, alive or dead.
- Antiquities.
- Arms and ammunitions.
6.2 b (Cont)

- Oil palms.
- Live fish.
- Milk and milk products.
- Textiles.
- Waste paper and paper board.
- Logs, sawn timber, moulding, plywood, veneer chip.
- Vegetables (fresh, chilled or frozen) in excess of 3 kg per consignment.
- Bricks.
- Palm kernels and palm seeds.
- Clonal rubber seeds.
- Military clothing and equipment.
- Scrap and other waste of iron, copper, lead, zinc, tin, aluminium, steel and magnesium.
- Roofing tile.
- Billets of iron, bars and rods of iron.
- Star fruit.

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Same as 6.2 b</td>
<td></td>
</tr>
<tr>
<td>Mobilephones</td>
<td>1. Import permit from SIRIM</td>
</tr>
<tr>
<td></td>
<td>2. Presentation to Customs, pay import duty and sales tax</td>
</tr>
<tr>
<td></td>
<td>3. Return parcel to SIRIM for technical test</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

*Customs official:
Director of Customs
Royal Customs and Excise Malaysia, Block 11
Jalan Duta
50596 KUALA LUMPUR
Tel: (+603) 651 6088
Fax: (+603) 651 5484

Assistant Director of Customs
Royal Customs and Excise Malaysia
Mail and Courier Center
Pos Malaysia
Jalan KLIA S1
International Airport
64000 KUALA LUMPUR
Tel: (+603) 8787 1122
Fax: (+603) 8787 2718
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:
   - Customs export form
   - Invoice
   - Packing list
   - Export licence (where applicable)

8.1 Value threshold requirements when such obligatory documents accompany goods:
   —

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?
   NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:
   —

9 Is Customs present in outward offices of exchange to validate Customs documents?
   YES

10 Does the administration apply United Nations restrictions to embargo countries?
   —

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?
   YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):
   —

10.2 Other useful information relevant to the exportation of goods from the country:
   —

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
   —
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: One of each for identification purposes only.
b) for parcel accounting purposes: One copy of CN 23 and three copies of CP 72.

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 50 MTL
- For consignments for personal use of a value in excess of 100 MTL

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: —
- Customs officer: —
- Carrier: YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

An EUR I or EUR II certificate when goods are of EU origin

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

The Association Agreement between Malta and the European Union.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The exporter.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

When the consignee calls at the office with the Parcel Post Notice the duty entry or free entry is filled by the importer against the relative invoice. If duty/levy or ETI (Excise Tax on Imports) is due, payment is made to the cashier. The importer then proceeds to have the goods examined by local Customs and if everything is in order they are released. Commercial importation with a cost and postage value of 50 MTL or less and domestic importation with a value of 100 MTL or less are released against payment (if applicable) against a counterfoil receipt.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

Collected from Branch Post offices.

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 30 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 45 minutes
- High-value items: 2 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 50 MTL
- Commercial items: no threshold
- Non-commercial goods: no threshold
- Other types of imports: no threshold

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no threshold
- Commercial imports: 50 MTL
- Personal imports: 100 MTL

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):
Average rate of import duty of 8% and Excise Tax on Imports (ETI) of 15%. Many items such as foodstuffs, medicaments, raw materials, capital equipment and agricultural goods are exempt from duty and ETI.

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
Not applicable.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash, cheques and prepayment account.
- Charges: Cash, cheques and prepayment account are acceptable to local Customs while the Postal authorities accept only cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
Duty paid prior to the release of goods from Customs, both from the Customs Parcel Post Office and also from the Branch Post offices.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- Refusal by the importer, supported by his signature on the Parcel Post Notice.
- The importer does not satisfy the import requirements.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Prohibitions

1 There shall not be posted, or tendered or made over in order to be transmitted by post, or delivered by post:

a any postal article containing any explosive, inflammable, dangerous, dirty, noxious or deleterious substance; or

b any postal article containing any sharp instrument or any such other article or thing which might expose to injury any person or which might soil or damage any other postal article in the course of transmission by post; or

c any postal article which is seditious within the meaning of any enactment relating to sedition; or

d any postal article of any kind or form whatsoever which is in any way threatening, offensive or libellous; or

e any postal article of any kind or form whatsoever which is pornographic or obscene in accordance with regulations made under Section 208 of the Criminal Code; or

f any postal article containing any living creature other than a creature accepted by the Postmaster General as transmissible by post; or

g any postal article containing any proposal, circular or ticket relating to lotteries other than lotteries set-up or permitted by the Government of Malta; or

h any postal article containing any imitation of a currency note or of a bank note or any of the forged instruments referred to in Sections 166 and 167 of the Criminal Code; or

i any postal article containing or bearing any fictitious stamp (not being a fictitious stamp which is authorized to be made by or under Post Office Regulations or by or under the appropriate regulations of any foreign postal administration) or any counterfeit impression of a stamping or franking machine used under the direction or with the permission of the Postmaster General or any counterfeit of any other impression authorized by these regulations for use to denote payment of postage or fees; or

j any postal article having thereon, or on the cover thereof, any words, letters or marks which are used without due authority but which signify or imply, or may reasonably lead the recipient to believe that the postal article is sent on Government Service; or

k any postal article of such size, form or colour or so made up for transmission by post as to be likely, in the opinion of the Postmaster General to embarrass the officers of the Post Office in dealing with the postal article; or

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 b (Cont) any postal article having anything written, printed or impressed upon or attached thereto which, either by tending to prevent the easy and quick reading of the address on the postal article or by inconvenient proximity to the stamp or stamps used in the payment of postage, or in any other way, is in itself, or in the manner in which it is written, printed, impressed or attached, likely, in the opinion of the Postmaster General, to embarrass the officers of the Post Office in dealing with the postal article; or
m any postal article whereon the payment of postage or fees purports to be denoted by any stamp or impression which has been previously used to denote payment of the postage or fees on any other postal article; or
n any postal article bearing more than one address on the address side of the article; or
o any postal article containing any narcotic or psychotropic substance or any other drug or medicine unless its transmission by post is authorized by or under any enactment or regulation; or
p any postal article containing any item the importation or circulation of which is prohibited in the country or place of destination or in any country or place through which the said postal article will be transmitted.

2 Notwithstanding the provisions of subparagraph g of paragraph 1 of this regulation relating to lotteries set-up or permitted by the Government, the Postmaster General may refuse to transmit any postal article relating to any such lottery as aforesaid if such article does not conform with instructions relating thereto issued by a competent authority and communicated to the Postmaster General; any in any such case he may return it to the sender or otherwise deal with it as he may deem fit.

3 For the purposes of this regulation, «lottery» includes any scheme for distributing prizes under which the recipients or the number or the value of the prizes depend on a future uncertain event or a combination of such events.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

Foodstuffs, medicinals and chemicals require the approval of the Health authorities.
Certain goods require an import licence (for further information please refer to “Supplies and Services Act (Cap. 117), Importation (Control) (Amendment) Regulations, 1990”.

6.4 Other relevant information
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Principal Officer-in-Charge
305 Qormi Road
MARSA HMR 17
Tel: (+356) 21 241 635
Fax: (+356) 21 236 795

**Postal official:**
Principal Officer-in-Charge
305 Qormi Road
MARSA HMR 17
Tel: (+356) 21 234 257
Fax: (+356) 21 225 266

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Export forms processed by Customs.
- Export licences for certain goods such as firearms, gold bullion, coins.

**Items which require an export licence:**

- Animal feeding stuffs – Prepared.
- Live animals (to contact Environment Department).
- Antiques and articles or objects of historical value.
- Carts, cabs and landaus.
- Cereals.
- Coins.
- Construction and earth-moving equipment.
- Drums (empty).
- Edible oil.
- Fresh fish.
- Flour.
- Foodstuffs, except: chocolate, custard, jellies and flavoured powders, fruits (canned or candied), meat (locally canned and except pork products), mushrooms, canned peas and fruit juice.
- Empty or full gas cylinders.
- Gold articles (manufactured or semi-manufactured).
- Gold bullion.
- Jute bags.
- Malta stone and articles thereof.
- Petroleum products: benzine, fuel oil, gas oil, kerosene, liquified gas.
- Plant machinery and spare parts.
- Rabbit skins.
- Scrap (ferrous and non-ferrous) – reject plastic does not need an export licence.
- Seeds.
- Silver articles (manufactured and semi-manufactured).
- Strategic war materials.
- Tug boats, pontoons and similar craft.
- Vehicles for the transportation of goods.
- Wire mesh for the reinforcement of concrete.
- Wool shearings.
- Injection moulds.
- Firearms.
- Textiles, eg: breeches, shorts, trousers, slacks, woven.
  (Only EEC countries).
  (Industrial work cloth needs no licence).
8.1 Value threshold requirements when such obligatory documents accompany goods:  

No threshold.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Export licence for certain items such as firearms and silver articles
- Agricultural certificate for seeds
- Certificate of origin

YES

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

The articles mentioned in Section 13 of the Post Office Act of 1975 are prohibited for export by post (please refer to 6.2 b).

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

See annex page 8.
# Annex

## PARCEL POST MALTA CUSTOMS DECLARATION

<table>
<thead>
<tr>
<th>Quantity</th>
<th>Description</th>
<th>Lm.</th>
<th>cm</th>
<th>Kg.</th>
<th>g.</th>
<th>Kg.</th>
<th>g.</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

**TOTAL VALUE**

I hereby declare that the above particulars are correct, and the goods in the parcel are:

* (a) export under the attached licence No. .................................. dated ................................ 19............
* (b) exported under a General Licence No. .................................. dated ................................ 19............
* (c) goods not prohibited to be exported from Malta to the place to which the parcel is destined.

I further declare that the ultimate destination of the goods is .................................................................

### Signature and Address of Sender

---

Note: Undervaluation or failure to give a full description may result in penalties and/or the seizure of the parcel.

To obtain the benefit of Commonwealth Preferential Tariffs the parcel must be accompanied by a certificate of origin (see Post Office Guide).

To be deleted and initialed if applicable.

---

For use of Post Office of Exchange only

Entry Number

Parcels

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Instructions for disposal in the event of non delivery must be indicated below by underlining and where necessary completing the test. The sender must reply all charges due on a returned parcel which in the case of return by air may be considerable.

Parcels for which the sender has not given instructions are returned without advice.

If the parcel cannot be delivered as addressed, I request:

(a) that it be returned to me forwith by *surface/air*

(b) that it be returned to me by *surface/air at the end of a period of ...............days

(c) that it be delivered or redirected by *surface/air to:*

..................................................................................................................

(d) that it be treated as abandoned.

Sender's signature.........................................................

*Strike out whichever entry does not apply.*
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes: 1
b. for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- Export declaration
- Packing list and EUR Certificates
- Certificate of Origin (COO)

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

- European Union EUR
- COO for other countries

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Customs
- Chamber of Commerce

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Parcels are delivered on Card after payment of duty. Goods of higher value require a Bill of Entry (BOE).

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier NO
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 30 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 30 minutes
- High-value items: 1 hour
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 1000 MUR
- Commercial items: —
- Non-commercial goods: 1000 MUR
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: any value
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>From 5 to 80% of the value of imports</td>
<td>Scheduled territories 5–100%</td>
</tr>
<tr>
<td>Non-scheduled 5–100%</td>
<td></td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>P.O. fee</td>
<td>10–20 MUR</td>
</tr>
<tr>
<td>Demurrage fee</td>
<td>10–15 MUR</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash.
- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Parcel Post Office or Post offices.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- No charge from Customs in connection with undeliverable dutiable items.
6 Lists of prohibited and restricted articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

CUSTOMS OFFICIAL:
Principal
Customs Office
C/o Parcel Post Office
PORT LOUIS

POSTAL OFFICIAL:
SPE
GPO Headquarters
PORT LOUIS

Articles/goods Condition or quota
admitted conditionally (eg presentation of permit)
Firearms Permit
Medicines Pharmaceutical Certificate
Plants and foodstuffs Permit

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1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Export Bill of Entry.

Any value.

NO

- EUR Certificate
- Certificate of Origin and value

YES

YES

YES

- Sugar-cane cuttings
- Tortoise shells
- Sea shells

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS NO
- Postal parcels NO
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

2.1.1 If so, what?

Invoices, permission authorized through some Ministries, technical information, etc.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

<table>
<thead>
<tr>
<th>a</th>
<th>for Customs processing purposes:</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>b</td>
<td>for parcel accounting purposes:</td>
<td>For control of items.</td>
</tr>
</tbody>
</table>

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 8000 USD
- For consignments for personal use of a value in excess of 8000 USD

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee NO
- Postal employee NO
- Customs officer YES
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice, commercial import permit, permission authorized through some Ministries.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union))?

YES

2.5.1 If so, please specify these agreements:

NAFTA (Chapter 4) origin of goods.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs authority only.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Bags are received from Customs/Postal authorities to ensure that data are correct.
The Postal service keeps the bags until tax quotation by the Customs authority and then delivers the merchandise.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: It is not necessary if all documents are available.
- Commercial imports: It is not necessary if all documents are available.
- Personal imports: It is not necessary if all documents are available.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air transportation, main tariffs and storage</td>
<td>From 15–35% plus 15% of taxes</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air quota</td>
<td>Depends on value</td>
</tr>
<tr>
<td>Express taxation</td>
<td>Depends on value</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash only.
- Charges: Stamps.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

After notification by the mail office, the addressee pays the taxes to Customs and then receives the items.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Permission from the Ministries.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad: Please refer to the List of Prohibited Articles published by the UPU concerning Mexico.

6.2 Where applicable:

a articles not listed in the general prohibitions: —

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation: Firearms, drugs, narcotics, ivory, jewellery, money, etc.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms</td>
<td>Permission from the Ministry of Defence</td>
</tr>
<tr>
<td>Medicines</td>
<td>Permission from the Ministry of Health</td>
</tr>
</tbody>
</table>

6.4 Other relevant information —

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Sección Aduanera via Postal
Av. Ceylan N. 468 Colonia Cosmopolita
MEXICO D.F.
Tel: (+52 55) 5567 1880

**Other official:**
Aeropuerto Internacional Ciudad de México
C.P. 15620
Tel: (+52 55) 5571 3284/5228 0759
Fax: (+52 55) 5228 0720

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
### A. Imports

#### 1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

<table>
<thead>
<tr>
<th>1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:</th>
<th>EMS</th>
<th>Postal parcels</th>
<th>Small packets</th>
<th>Letter-post items</th>
<th>Registered items</th>
<th>Insured letters</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>YES</td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>YES</td>
<td>—</td>
<td></td>
</tr>
</tbody>
</table>

---

#### 2 Customs requirements

<table>
<thead>
<tr>
<th>2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1.1 If so, what?</td>
<td>—</td>
</tr>
</tbody>
</table>

| 2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration |
|---|---|
| a for Customs processing purposes: | 1 |
| b for parcel accounting purposes: | 2 |

<table>
<thead>
<tr>
<th>2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):</td>
<td>—</td>
</tr>
<tr>
<td>• For consignments for commercial use of a value in excess of</td>
<td>—</td>
</tr>
<tr>
<td>• For consignments for personal use of a value in excess of</td>
<td>—</td>
</tr>
</tbody>
</table>

| 2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration: |
|---|---|
| • Consignee | — |
| • Postal employee | — |
| • Customs officer | — |
| • Carrier | — |
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g. taxation or entry number):

Depending on the product:
- Pro forma invoice
- Certificate of origin
- Certificate of quality
- Phytosanitary certificate
- Veterinary certificate

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g. North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The competent Ministries or other authorities of the dispatching countries.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Physical submission of items to Customs. Clearance on the basis of the accompanying documents prepared by the sender. Items are opened by postal staff at the request of Customs. Clearing operations are manual. The control is carried out without the addressee present. The addressee pays customs duty upon receipt of the item.

3.2 Role of the Post in the Customs procedure:

- Declarant YES (for EMS items only)
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: *
- Low-value, non-taxable items: *
- Low-value, taxable items: *
- High-value items: *

* These items are not laid down by Customs legislation.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 100 USD
- Commercial items: 100 USD
- Non-commercial goods: 100 USD
- Other types of imports: 100 USD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: No limit
- Commercial imports: No limit
- Personal imports: No limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>According to rates</td>
</tr>
<tr>
<td>VAT</td>
<td>20%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presentation-to-Customs charge</td>
<td>2.70 MDL</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash, bank transfer.
- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs; collection of duty on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   **Customs official:**
   Chef de la Section postale de la Douane
   Piata garii, 3
   MD–2000 CHISINAU
   Tel: (+373 2) 27 45 48

   **Postal official:**
   Entreprise d’Etat “Posta Moldovei”
   Directeur des opérations postales
   Bd. Stefan cel Mare, 134
   MD–2012 CHISINAU
   Tel: (+373 2) 22 11 21
   Fax: (+373 2) 22 42 90
   E-mail: postam@mci.gov.md

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:  

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9. Is Customs present in outward offices of exchange to validate Customs documents?

10. Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 10 000 MAD
- For consignments for personal use of a value in excess of 10 000 MAD

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
Customer Guide – Useful information on Customs matters

Morocco

2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Invoice with designation of goods, import document, and for products subject to certain laws (restrictions on printed materials, prevention of fraud, veterinary and sanitary controls, etc).

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

- YES

2.5.1 If so, please specify these agreements:

- Moroccan-Senegalese Trade and Tariff Agreement
- Moroccan-Saudi General Convention
- Moroccan-Sudanese Trade and Customs Convention
- Moroccan-Iraqi Trade and Tariff Convention
- Moroccan-Egyptian Trade and Tariff Agreement
- Moroccan-Jordanian Trade Agreement
- Moroccan-Guinean Trade and Tariff Convention
- Moroccan-Tunisian Trade and Customs Convention
- Moroccan-Mauritanian Trade and Tariff Agreement
- Moroccan-Algerian Trade and Tariff Convention
- Moroccan-Libyan Trade and Tariff Convention

Trade Conventions: Austria, Benin, Bulgaria (Rep), Cameroon, Central African Rep, China (People’s Rep), Congo (Dem Rep), Denmark, Equatorial Guinea, Finland, Gabon, Germany, Greece, Hungary (Rep), India, Japan, Korea (Rep), Kuwait, Liberia, Mali, Niger, Nigeria, Northern Ireland, Norway, Poland (Rep), Qatar, Romania, Spain, Sudan, Sweden, Switzerland, Syrian Arab Rep, Turkey, United Arab Emirates

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- The competent authorities of the country of dispatch: notably, customs service stamp for the certificate of origin.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Following receipt of the goods at the port or airport by the postal services, they are transported to the post offices
- Acceptance of parcels on CP 146 declarations, on which are recorded the item numbers, the names and addresses of the addressees and the origin of the parcels
- Advice of arrival or CP 110 sent to addressees

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 5 to 10 minutes
- Low-value, non-taxable items: 5 to 10 minutes
- Low-value, taxable items: < 10 000 MAD: 5 to 15 minutes
- High-value items: > 10 000 MAD: 1 hour, if all formalities are correctly completed
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: taxable, when they have a market value
- Commercial items: taxable, other than for samples with a value < 500 MAD imported by export units
- Non-commercial goods: free of duty
- Other types of imports: taxed, apart from items free of duty by law or by virtue of a convention

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: if the value is in excess of 10 000 MAD, subscription/declaration
- Commercial imports: subscription/declaration
- Personal imports: no formal entry if the value is less than 10 000 MAD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>2.5%–45%</td>
</tr>
<tr>
<td>Import fiscal levy (PFI)</td>
<td>0%–15%</td>
</tr>
<tr>
<td>VAT</td>
<td>7%, 14%, 20%</td>
</tr>
<tr>
<td>Combined rates</td>
<td>Customs duty + PFI + VAT</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance charges collected by the Post in case of taxation</td>
<td>10 MAD per article taxed</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Payment in cash, by certified cheque, customs and excise bond or custom-duty bill.

Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Duties and taxes collected at counter at time of collection.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Once the required period has passed and at the request of the sender, the parcel may be returned abroad, even where a customs declaration has been deposited, following customs authorization and duty waived.

Once the 60 day deadline has expired, uncollected parcels are regarded as discarded in customs.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

List of articles prohibited by the postal administration

It is prohibited:

1 to insert in letters gold, silver, jewellery or other precious articles;
2 to insert in letters or other registered items coins, gold or silver materials, jewellery or other precious articles; this prohibition also applies to non-registered items and to ordinary postal parcels; it is, however, permitted to insert in registered postal items gold or silver materials, other than legal tender coins, so long as the value of these materials is no greater than the amount of indemnity payable in case of loss of the items;
3 to insert banknotes or bearer bonds in uninsured or unregistered letters;
4 to insert banknotes or bearer bonds in registered items prepaid at the reduced rate; this prohibition applies to unregistered items prepaid at the reduced rate, and to postal parcels;
5 to send in boxes, as an insured item, French, Moroccan or foreign currency; this prohibition applies only to legal tender;
6 to insert in an item sent through the post:
– dangerous or dirty materials or articles;
– prohibited goods;
– goods subject to customs duties, under the “octroi” or other system, notwithstanding exceptions provided by the laws of the destination country;
this prohibition is general; it applies both to letters and to items admitted at a reduced rate.

Prohibitions applied by the customs authority

Prohibited goods (see article 115 of the Customs Code):
– Animals and goods coming from contaminated countries, under the conditions provided for by law on sanitary, veterinary and phytosanitary regulations
– Narcotics
– Arms of war, parts of arms and munitions of war, apart from arms, parts of arms and munitions destined for the army
– Pornographic writing, printed matter, drawings, posters, etchings, paintings, photographs, negatives, dies, reproductions and all articles contrary to good taste or liable to create public disorder
– Natural or manufactured products bearing either on themselves or on the packaging a manufacturer’s mark or trade mark, name, sign, label or decorative pattern including a reproduction of the likeness of HM the King, of a member of his family, or national decorations, arms or emblems, or likely to imply that the said products are of Moroccan origin, when they are foreign
– Babouches
– Guarantees for materials and works of platinum, gold and silver (unless certain legal principles are observed)
– Carpets whose composition and colours correspond to the characteristics defined in the body of Moroccan carpets or whose decorative elements appear in this work

Please refer also to the List of Prohibited Articles published by the UPU concerning Morocco.

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Powdered and explosives, pyrotechnic articles, pyrophoric alloys, inflammable materials (excluding matches and flints)</td>
<td>Goods for which an import licence is required in application of Ministry of External Trade, External Investment and Handicrafts Order No 1308-94, as amended</td>
</tr>
<tr>
<td>Remoulded tyres; used tyres</td>
<td></td>
</tr>
<tr>
<td>Second-hand clothes</td>
<td></td>
</tr>
<tr>
<td>Any product the handling or use of which is prohibited for sanitary, phytosanitary, moral, public safety or environmental protection reasons.</td>
<td></td>
</tr>
</tbody>
</table>
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**

**Centre area**

MEKNES
Le Chef de la Circonscription
Tel + fax: (+212 5) 52 37 40
Ordonnateur Meknès
Tel: (+212 5) 52 10 47

**Casablanca area**

CASA-EXTERIEUR
Le Chef de la Circonscription
Tel: (+212 2) 30 13 47 or 30 13 80
Telex: 27064

CASABLANCA
Ordonnateur aux colis postaux
Tel: (+212 2) 30 44 10 or 30 14 68

MOHAMMEDIA
Le Chef de la Circonscription
Tel: (+212 3) 32 79 02 – Fax: (+212 3) 32 43 43 – Telex: 24990

JORF-LASFAR
Le Chef de la Circonscription
Tel: 34 51 51 – Fax: 34 51 52

EL JADIDA
Ordonnateur au bureau
Tel: (+212 3) 34 20 61

**Centre Sud area**

MARRAKECH
Le Chef de la Circonscription
Tel: (+212 4) 44 77 83 – Fax: (+212 4) 44 75 40 – Telex: 74872
Ordonnateur Marrakech ville
Tel: (+212 4) 44 78 10

SAFI
Le Chef de la Circonscription
Tel + fax: (+212 4) 46 26 80 – Telex: 71045
Ordonnateur Safi
Tel: (+212 4) 46 25 09
Ordonnateur Essaouira
Tel: (+212 4) 47 50 15

OUARZAZATE
Le Chef de la Circonscription
Tel: (+212 4) 88 23 16 – Fax: (+212 4) 88 47 17 – Telex: 74810
Ordonnateur à Ouarzazate
Tel: (+212 4) 88 43 40

AGADIR
Le Chef de la Circonscription
Tel: (+212 8) 84 37 50 – Fax: (+212 8) 84 38 07 – Telex: 81602
Ordonnateur à Agadir
Tel: (+212 8) 82 80 54

LAAYOUNE
Le Chef de la Circonscription
Tel: 89 23 48 / 89 49 03 / 89 40 10 / 89 32 05
7.1 (Cont)

TANGER
Le Chef de la Circonscription
Tel: (+212 9) 93 84 81 or 93 09 35 – Fax: (+212 9) 93 86 67

TETOUAN
Le Chef de la Circonscription
Tel: (+212 9) 99 15 94 / 99 15 95 / 97 34 78
Ordonnateur à Tetouan ville
Tel: (+212 9) 99 15 97
Ordonnateur à Larache
Fax: (+212 9) 91 26 56

Nord Est area
NADOR
Le Chef de la Circonscription
Tel: (+212 6) 60 88 06 – Fax: (+212 6) 60 87 45

OUJDA
Le Chef de la Circonscription
Tel: (+212 6) 68 21 48 or 68 25 34
Ordonnateur ville
Tel: (+212 6) 68 30 75

AL HOCEIMA
Le Chef de la Circonscription
Tel: (+212 9) 98 34 52 – Fax: (+212 9) 98 34 51
Ordonnateur à Al Hoceima
Tel: (+212 9) 98 20 20

Centre area
RABAT-SALÉ
Le Chef de la Circonscription
Tel: (+212 3) 767 47 07 – Telex: 36069
Ordonnateur à Rabat ville
Tel: (+212 3) 772 25 31

KENITRA
Le Chef de la Circonscription
Tel: (+212 7) 37 17 89 or 37 93 49 – Fax: (+212 7) 37 93 49
Ordonnateur à Kenitra
Tel: (+212 7) 37 11 04

FÈS
Le Chef de la Circonscription
Tel: (+212 5) 62 08 39 – Fax: (+212 5) 62 20 22 – Telex: 51997
Ordonnateur ville
Tel: (+212 5) 62 19 82
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1. Value threshold requirements when such obligatory documents accompany goods:

8.2. Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3. On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9. Is Customs present in outward offices of exchange to validate Customs documents?

10. Does the administration apply United Nations restrictions to embargo countries?

10.1. Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1. If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2. Other useful information relevant to the exportation of goods from the country:

10.3. Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

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Invoice, exchange declaration, packing list showing weights and, where applicable, export technical inspection certificate, sanitary and phytosanitary certificate, handicraft certificate and any document required by the authorities of the destination country.

Items of a commercial nature.

YES. Production of export notices, duly stamped by customs (office of departure)

- Invoice, exchange declaration
- Certificate of origin: application of preferential agreements
- Export notice for reimbursement of VAT
- Sanitary and phytosanitary certificate for products intended for human or animal consumption
- Handicraft inspection certificate for certain handicraft products
- Other documents at sender’s request
- CP 71, CN 23 and CN 22 forms

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Goods subject to an export licence:
- Cereal flours, other than rice flour.
- Charcoal (including coke and nut charcoal), whether or not agglomerated.
- Collections and specimens for collections of zoological, botanical, mineralogical or anatomical interest, articles for collections of historical, archaeological, paleontological, ethnological or numismatic interest.
- Antiques of an age exceeding one hundred years.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  NO
- Registered items  NO
- Insured letters  NO
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes:

b) for parcel accounting purposes:

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of
- For consignments for personal use of a value in excess of

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  —
- Postal employee  —
- Customs officer  —
- Carrier  —
Mozambique

2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?)

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 24 hours
- Low-value, non-taxable items: 24 hours
- Low-value, taxable items: 48 hours
- High-value items: 48 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance</td>
<td>Depends on value of item</td>
</tr>
<tr>
<td>Processing</td>
<td>Approximately 2 USD</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Immediate payment when mail is checked and handed over.
- Charges: Depends on value of item.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Form is filled out asking customer to take possession of goods in the presence of the postal official and Customs official.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- As requested by sender in the country of origin.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Exportation of goods is subject to authorization of the Ministry concerned.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  —
- Registered items  YES
- Insured letters  —
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- for Customs processing purposes: 2
- for parcel accounting purposes: 2

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  —
- Postal employee  YES
- Customs officer  YES
- Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Mail is received by the postal administration and postal items subject to Customs duties are forwarded and thereafter delivered by the postal administration.

- Declarant —
- Carrier **YES**
- Checks the consignments to find those admitted without formalities —
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs **YES**

3.2 Role of the Post in the Customs procedure:

- Documents: 1 hour
- Low-value, non-taxable items: 1 hour
- Low-value, taxable items: 1 hour
- High-value items: 1 hour

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

Commercial invoice.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 400 NAD per parcel
- Commercial items: No threshold
- Non-commercial goods: Depend on the contents
- Other types of imports: Depend on the contents

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>15–25%</td>
</tr>
<tr>
<td>VAT</td>
<td>0–30%</td>
</tr>
<tr>
<td>Ad valorem excise duties</td>
<td>10%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fees</td>
<td>17.50 NAD parcels</td>
</tr>
<tr>
<td>Clearance fees</td>
<td>5.30 NAD small parcels</td>
</tr>
<tr>
<td>Clearance fees</td>
<td>5.30 NAD registered items</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc): Customs duties: Cash or cheque. Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc): —

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items: —
6 Lists of prohibited and restricted articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g., narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g., narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a. articles not listed in the general prohibitions:
   b. if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   Please refer to the List of Prohibited Articles published by the UPU concerning Namibia.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

---

1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Namibia

Nam 500 form.

Depends on items exported.

YES

YES

YES

NO

—

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: NO
- Registered items: NO
- Insured letters: —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 USD
- For consignments for personal use of a value in excess of 100 USD

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: —
- Customs officer: —
- Carrier: —
2.4 Any other documents that may be required by the country's Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Pro forma invoice, if the goods import by LC/Draft/Bank TT
- Commercial invoice for commercial goods
- Provisional export declaration for exports
- Certificate of origin of the goods

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?)

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

C consignee.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Items arrive at the post office. Addressee fills up the Customs declaration form. Customs office/Customs officer validates the Customs duty according to the tariff. Addressee pays the duty. Delivery.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: 15 minutes
- Low-value, taxable items: 30 minutes
- High-value items: 45 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: Books, newspapers

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 100 USD gift items (maximum)
- Commercial imports: If mode of payment declared, no limitation
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

- Duty or fee: Applicable rates:
  - VAT: 10%
  - Income tax: 5%
  - Customs: 5%, 10%, 15%, 25%, 40%, 80%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

- Charges: Amount in local currency:
  - Local development tax: 5%

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash.
- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Customs office in Post office – Customs counter
- Delivery Post office – Collection by Post office and pay to Customs

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Please refer to the List of Prohibited Articles published by the UPU concerning Nepal.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Customs official:</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs Office</td>
<td>Articles/goods</td>
</tr>
<tr>
<td>GPO/FPCO</td>
<td>admitted conditionally</td>
</tr>
<tr>
<td>GPO Building</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>KATHMANDU</td>
<td></td>
</tr>
<tr>
<td>Tel: (+977 1) 240 964</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Postal official:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS Officer</td>
<td></td>
</tr>
<tr>
<td>EMS GPO/KTM</td>
<td></td>
</tr>
<tr>
<td>KATHMANDU</td>
<td></td>
</tr>
<tr>
<td>Tel: (+977 1) 258 393</td>
<td></td>
</tr>
</tbody>
</table>

| Parcels Officer  |                     |
| Parcel Section   |                     |
| GPO/KTM          |                     |
| KATHMANDU        |                     |
| Tel: (+977 1) 240 018 |                     |

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Commercial invoice, pro forma invoice
- Advance payment, mode of payment
- Certificate of origin

8.1 Value threshold requirements when such obligatory documents accompany goods:

150 USD gift items. No limitation (if mode of payment/LC attached)

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES (VAT Refund)

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Commercial invoice, GSP.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Antiques, valuable stones, natural.

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items —
- Registered items YES
- Insured letters —
- Other:
  - M bags, only if the contents consist of the items and the conditions laid down in RE 205, paragraph 7, Letter Post Regulations.
  - Consignment traffic, as per article 14 of the Postal Parcels Agreement.

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

YES

In addition to specifying the type of transaction, gifts, trade samples, merchandise, and providing a clear/accurate description of the goods accompanied by a specification of the value of the goods in question, it is important that the following information be provided:

- type of transaction, eg repair, temporary importation or other transaction;
- description of the goods in the commonly used universal languages such as: English, German and French;
- when including commercial/pro forma invoices, licences and/or other (commercial) documents required for Customs administration, this should be specified clearly on the CN 22 Customs declaration or on the outer packaging.

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 22 EUR
- For consignments for personal use of a value in excess of 45 EUR

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice or pro forma invoice depending upon the type of transaction
- Export licence, import licence/certificate
- Certificate or origin or declaration of origin on the invoice
- CITES export licence/certificate
- Phytosanitary or veterinary certificate/declaration
- If applicable and enclosed: an ATA Carnet

Additional information:
- Addressee’s telephone number
- Addressee’s VAT number

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

- European Union (EU)
- European Free Trade Association (EFTA)
- European Economic Area (EEA)
- European Treaties

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Chambers of Commerce
- Customs authorities
- Ministries in the country from which items are dispatched and the Executive bodies appointed by them
- Embassy in the country from which items are dispatched

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The (postal) declarant declares all letter-post and parcel post items that require Customs administration. Those letter-post items that can be classified as direct items in free circulation will be marked as “Tax-free”. Once they have been approved by Customs, these items will be removed immediately for subsequent distribution. As regards the letter-post items (both taxable and non-taxable) that are retained, a distinction can be made between the two situations in the type of declaration:

- the declarant declares the items at the Customs via a simplified declaration of the mail. Once the consignment has been signed for approval, it can then be transported;
- the declarant declares the items at the Customs via a commercial document that has been completed in full. This is the normal procedure applicable for every company in the Netherlands with authorised declarants. Once the consignment has been signed for approval, it can then be transported.

For each parcel post item that is classified as a direct item in free circulation, a Customs declaration with any relevant (commercial) documents, will be submitted to the Customs administration. Once such items have been approved, they are immediately transported for further distribution. For those parcel post items (both taxable and non-taxable) that are retained, a distinction can be made between the two situations in the type of declaration:

- the declarant declares the goods at the Customs administration via a simplified declaration of the mail. Once the consignment has been signed for approval, it can then be transported;
- the declarant declares the items at the Customs administration via a commercial document that has been completed in full. This is the normal procedure applicable for every declarant. Once the consignment has been signed for approval, it can then be transported.
3.1 (Cont) For each EMS consignment consisting of documents, printed papers or so-called low value, non-taxable items, a list in duplicate will be submitted at Customs administration with the request that these goods be classified as goods in free circulation. As soon as such a consignment has been signed for approval, these goods will be classified as direct goods in free circulation and will be moved on quickly for further distribution. The retained EMS consignments (both taxable and non-taxable) will, at all times be declared at Customs administration via a commercial document that has been completed in full. This is the normal procedure applicable for every company in the Netherlands with authorised declarants. The simplified procedure via a postal declaration may not be applied for this particular flow of goods.

3.2 Role of the Post in the Customs procedure:
- Declarant YES
- Carrier NO
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepare declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):
- Documents: 5–10 minutes
- Low-value, non-taxable items: 5–10 minutes
- Low-value, taxable items: 10–30 minutes
- High-value items: 10–30 minutes

4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 45 EUR
- Commercial items: 22 EUR
- Non-commercial goods: 22 EUR
- Other types of imports:
  - Certain goods, such as consumables, may also be imported as tax-exempted goods up to the amounts specified.
  - Trade samples of goods with negligible value which are intended for the canvassing of orders for the import of the goods in question into the Netherlands.
  - Items that are representative of a certain category of merchandise however which, in terms of their nature, amount, packaging, layout or instructions appearing on the packaging, are unsuitable for use other than for the canvassing of customers, should be classified as trade samples of negligible value.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: Not applicable
- Commercial imports: Not applicable
- Personal imports: Not applicable
5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duties</td>
<td>Between 0 and 20% (on average: 3–5%) and in some cases only in specific charge 0, 6 and 19%</td>
</tr>
<tr>
<td>VAT</td>
<td></td>
</tr>
<tr>
<td>Excise duties or consumer taxes</td>
<td>Very varied</td>
</tr>
</tbody>
</table>

NB. – Depending upon the type, the origin and/or the value of the goods, other taxes/levies may be applicable such as:
– anti-dumping levies and compensatory duties;
– levies associated with the Common Customs Tariff (agricultural levies);
– any other taxes.

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

No handling costs are charged for the clearance of consignments of letter post or parcel post.
A sum of between 17.50 EUR and 24.30 EUR is charged as handling costs for the effective clearance of EMS consignments via a commercial document.
With effect from 9 January 2005, Royal TPG Post has introduced a customs clearance fee. This fee applies only to items which are subject to import duty, VAT and/or excise duty, and its amount ranges from 2.50 to 15 euros per item, depending on the total amount of import duty, VAT and excise duty.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash, cheque, credit card and, in some cases, on account via a collective invoice (per week/month).

Charges: Cash, cheque, credit card and, in some cases, on account via a collective invoice (per week/month).

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

– Delivery at the door with immediate collection of the taxes/levies
– Collection at the PTT Post Customs House
– Collection at the local post office
– Delivery at the door whereby payment takes place by means of a monthly invoice (Accounts receivable system, MLC).

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

In principle, there are no special requirements for the return of refused or undeliverable items, provided these are still in the hands of the PTT Post. If items have been subject to the payment of taxes/duties, then the PTT Post may request that Customs return the tax/duties previously levied by means of a simplified procedure. Naturally, the identity of the items to be returned must be incontestable and must be approved by the Customs administration. In certain cases a formal request for the return of certain items may be submitted to the Customs administration accompanied by the presentation of the required (re-)export declaration and associated (commercial) documents. The afore-mentioned request and the drawing up of the required export declaration will be dealt with in full by PTT Post.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

### 6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

#### Prohibitions

- Dangerous goods: Explosives, flammable liquids and solids, compressed, liquefied or dissolved gases, oxidizing solids or peroxides, poisons, corrosives, radioactive substances.
- Living animals: All animals with the exception of bees, leeches and silkworms.
- Hand weapons: Flick-knives, knuckle-dusters, etc.
- Flammable films: Made of xylonite.
- Lottery tickets: Including any advertisement or notice, imported for publication, about the drawing or intended drawing of any lottery.
- Obscene prints: Also paintings, books, films, video tapes or any other article which is shocking to virtue.
- Paint products: All products or elements based on xylonite.
- Matches.
- Absinth.
- Ammunition.
- Imitations of postage stamps, bank notes or dies, etc, for making them.
- Articles infringing trademarks or copyright laws.
- Any postal item containing two or more items addressed to different persons at different addresses.
- Items which might wound postal officials.

#### Restrictions

- Narcotics and psychotropic substances must be accompanied by an export and import licence issued by the Ministry of Public Health.
- Plants, potatoes, fresh fruits, sowing seed must be accompanied by a phytosanitary certificate issued in the country of origin.
- Bees must be accompanied by a valid export veterinary certificate issued by a Veterinary Service in the country of origin and an import licence must be issued by the Government for breeding bees (Veterinary authority).
- Sera and vaccines for human beings: In general with an import licence issued by the National Institute of Public Health.
- Sera and vaccines for animals must be accompanied by an import licence issued by the National Service for Cattle Inspection.
- Pharmaceutical products: Some unregistered medicines must be accompanied by an import licence issued by the National Head Inspector for Medicine.
- Products of animal origin: Ivory, leather, coral, etc, must be accompanied by an export certificate issued in the country of origin.
- Arms or their component parts must be accompanied by a transport permit and an import licence issued by the Ministry of Justice.
- Meat and meat products: In general with a sanitary certificate issued by a Veterinary Service in the country of origin. No restrictions if the weight of the meat and meat products does not exceed 1 kg and sent to and from private parties in so far as the transaction is not of a commercial nature.
- Infectious and non-infectious biological substances: Exchange only between officially recognized qualified laboratories and packed according to the provisions of the Convention and the IATA Regulations.
- Money, platinum, gold or silver (manufactured or not), precious stones, jewels, travellers’ cheques and other valuable articles must be sent by registered post.

Please refer to the *List of Prohibited Articles* published by the UPU concerning the Netherlands.

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

- Narcotics (psychotropic substances) and precursors, unless an import and export licence has been granted.
- Imitations (trademark fraud).
- Products obtained through piracy (for example software, music, video tapes).
- Non-registered medical drugs and homeopathic drugs unless an import licence or exemption has been granted. The import of non-registered medical drugs and homeopathic drugs, sent between private individuals, is prohibited. In exceptional cases an import licence or exemption can be granted.
- Certain designated firearms and so called look-a-like firearms (toys) which could be recognised as real firearms, unless a consent/release has been issued.
- Ammunition and the like.
- Plant species and animal products covered by the CITES Convention, unless a CITES export licence has been issued in the country from which the aforementioned items are being dispatched and a CITES import licence has been issued in the Netherlands before the items in question may enter into Netherlands territory.
- Plants (including seeds), flower bulbs and trees unless these are accompanied by a valid phytosanitary certificate.
- Meat and meat products without a valid veterinary certificate. This regulation does not apply to consignments to and from private parties insofar as the transaction is not of a commercial nature and the weight of the consignment does not exceed 1 kg.
- Live animals.
- Morally offensive items (child pornography).
- Hazardous substances.

6.4 Other relevant information
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Postal official:
PTT Post BV
Manager International Mail Processing
Postbus 120
1000 AC AMSTERDAM
Tel: (+31 20) 523 83 22
Fax: (+31 20) 420 40 37
E-mail: l.j.m.brogen@ptt-post.nl
Monday to Friday from 08.00 to 16.30 hours for both inbound and outbound traffic.

Other official:
PTT Post BV
Customs Advisor International Mail Processing
Postbus 120
1000 AC AMSTERDAM
Tel: (+31 20) 523 83 47
Fax: (+31 20) 420 40 37
E-mail: t.r.vanschaik@ptt-post.nl
Monday to Friday from 08.00 to 16.30 hours for both inbound and outbound traffic.

For general purposes there is an Website which also could be used for import duties and VAT, called: http://www.douane.belastingdienst.nl/taric-nl/

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

A correct and clearly completed CN 22 or CN 23 Customs declaration.
A commercial invoice or pro forma invoices for commercial items depending upon the type of transaction.
If applicable:
  – Export declaration or declaration of dispatch in transit
  – Export licence/certificate or licence/certificate for dispatch in transit
  – A Consent
  – CITES (re-)export licence/certificate
  – Phytosanitary or veterinary certificate/declaration
  – Registration or export form for designated agricultural products
  – An ATA Carnet

8.1 Value threshold requirements when such obligatory documents accompany goods:

The obligation to present certain documents before export is permitted, ensues from the following, amongst other things:
  – the desired or required Customs regulations;
  – the status of the goods to be exported;
  – the type and/or name of the goods;
  – compliance with Community and national legislation as far as the following are concerned:
    – trade policy, health regulations and supervisory measures.
In principle, the value of the goods does not play a role in the aforementioned. In the case of normal commercial export however, where the gross weight of the item(s) and the invoiced value of the goods exceed 20 kg, 800 EUR respectively, a commercial declaration for export must be submitted to the Customs administration. Export by means of the presentation of the CN 23 Customs declaration is then not permitted (national measure).

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES
8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Export licence for narcotics and psychotropic substances that are used as medical drugs in the country of importation.
- Phytosanitary certificate is required for plants (including seeds), flower bulbs, trees and designated agricultural products.
- CITES (re-)export licence/certificate is required for plants (including seeds), flower bulbs, trees and all other types of goods that are made from and/or consist of products that fall under the CITES Convention and/or that are designated pursuant to the Endangered Exotic Plants and Animals Act.
- Veterinary certificate/declaration required for animal products intended, for example, for human consumption.
- An ATA Carnet intended for the temporary importation or dispatch in transit of goods that are subject to tax exemption in those countries specified on the Carnet.
- A certificate of origin or declaration of origin on the invoice intended to indicate the origin of the goods in the country of destination, or in order to obtain preferential treatment (equalisation of income or lower import duties) in the country of destination.

9. Is Customs present in outward offices of exchange to validate Customs documents? **YES**

10. Does the administration apply United Nations restrictions to embargo countries? **YES**

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)? **YES**

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

- Narcotics (psychotropic substances) and precursors unless an export licence has been granted.
- Imitations (trademark fraud).
- Products obtained through piracy (for example, software, music, video tapes).
- Certain designated firearms, unless a Consent/release has been issued.
- Ammunition and the like.
- Plants species and animal products covered by the CITES Convention unless a CITES export licence/certificate has been issued.
- Plants (including seeds), flower bulbs and trees unless these are accompanied by a valid phytosanitary certificate.
- Meat and meat products without a valid veterinary certificate.
- Live animals.
- Morally offensive items (child pornography).
- Items of particular cultural, historical or scientific significance, unless an export licence has been granted.
- Hazardous substances.

10.2 Other useful information relevant to the exportation of goods from the country: In principle, goods with the exception of documents of origin that do not need to be authorized by the Customs administration, which are accompanied by the required (Customs) documents for the importation country, are sent only as parcel post.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration: See annex page 9.
Customer Guide – Useful information on Customs matters

Update 4 du 1.4.2003

Netherlands

Annex

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**INVULLEN MET SCHRIJFMACHINE OF BALPEN**

Voor invulling zie de toelichting op de achterzijde

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**Afzender naam en adres**

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**Geadresseerde naam en adres**

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**Service**

- Priority
- Standard
- Economy

**Aanvullende services**

- Waarde-aangifte (in cijfers)
- Rembours
- EMS Express
- Bericht van ontvangst
- Rembours

---

**In geval van onbestelbaarheid**

- Als afgestaan beschouwen
- Terugzenden Standard
- Terugzenden Priority (alleen voor buiten Europa)

Aan retourzendingen zijn kosten verbonden.

Voor tarieven: zie brochure.

**Baliemedewerker (niet invullen)**

- Waarde-aangifte
- DTS
- Gewicht in kg
- Verzendkosten

**Douaneverklaring (invullen voor bestemmingen buiten de EU)**

Dit pakket bevat:

- [ ] Handelsmonster
- [ ] Geschenk
- [ ] Documenten
- [ ] Goederen
- [ ] Certificaten, facturen

**Omschrijving per artikel**

<table>
<thead>
<tr>
<th>Tariefnummer</th>
<th>Gewicht</th>
<th>Waarde NLG</th>
<th>Land van oorsprong</th>
</tr>
</thead>
</table>

Ik verklar dat de op de douaneverklaring vermelde gegevens juist zijn en dat de
zending geen enkele gevaarlijke stof bevat waarvan postale voorschriften het vervoer
verbieden. Tevens accepteer ik de kosten indien als gevolg van mijn aanwijzing het
pakket bij onbestelbaarheid aan mij wordt teruggezonden.

Datum: ____________________________

Handtekening afzender: ____________________________
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer YES
- Carrier YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice, payment details (eg T/T).

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Supplier, bank.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Unless specifically exempted, all imported goods are the subject of duty and Goods and Services Tax (GST). Gifts valued in excess of 110 NZD attract duty, where applicable, and GST. The initial 110 NZD is free of these charges, but the balance is subject to duty and GST. The process does not vary by mail type.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: *
- Low-value, non-taxable items: *
- Low-value, taxable items: *
- High-value items: *
* 1476 officer days are used to carry out this function.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

• Gifts: 110 NZD
• Commercial items: 400 NZD
• Non-commercial goods: 400 NZD
• Other types of imports: 400 NZD
• Goods which require a formal Customs entry: 401 NZD
• Commercial imports: 401 NZD
• Personal imports: 401 NZD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: GST
Applicable rates: 12.5%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: There are no additional charges.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash, cheque.

Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at the Postal/Mail Centre upon payment of duty and GST.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the *List of Prohibited Articles* published by the UPU concerning New Zealand.

6.2 Where applicable:

a articles not listed in the general prohibitions:

——

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

See annex 1 pages 6 to 10.

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods allowed conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>Same as 6.2 b</td>
</tr>
<tr>
<td></td>
<td>—</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

——

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

*Customs official:*

Policy Analyst
The Customhouse
17-21 Whitmore Street
P.O. Box 2218
WELLINGTON
Tel: (+64 4) 473 6099
Fax: (+64 4) 473 7370

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g., VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Declaration.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

See annex 2 pages 11 to 14.

10.2 Other useful information relevant to the exportation of goods from the country:

See annex 3 pages 15 to 19.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

See annex 4 page 20.
## Import Prohibitions and Restrictions

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<th>Prohibited By</th>
<th>Prohibited For</th>
<th>Penalties</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcohol in general</td>
<td>New Zealand Customs</td>
<td>For public health reasons</td>
<td>Fines up to NZD 5,000</td>
</tr>
<tr>
<td>Tobacco products</td>
<td>New Zealand Customs</td>
<td>For public health reasons</td>
<td>Fines up to NZD 5,000</td>
</tr>
<tr>
<td>Arms and ammunitions</td>
<td>New Zealand Customs</td>
<td>For national security</td>
<td>Fines up to NZD 50,000</td>
</tr>
<tr>
<td>Endangered species</td>
<td>New Zealand Customs</td>
<td>For conservation of species</td>
<td>Fines up to NZD 100,000</td>
</tr>
<tr>
<td>Narcotic drugs</td>
<td>New Zealand Customs</td>
<td>For public health and safety</td>
<td>Life imprisonment</td>
</tr>
<tr>
<td>Other prohibited goods</td>
<td>New Zealand Customs</td>
<td>For public safety</td>
<td>Fines up to NZD 500,000</td>
</tr>
</tbody>
</table>

---

*Note: This is a simplified example of the import prohibitions and restrictions in New Zealand. For more detailed information, please refer to the official regulations.*
### Customer Guide – Useful information on Customs matters

**New Zealand**

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<th>Information</th>
</tr>
</thead>
<tbody>
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<td>Checks on importers and exporters to ensure compliance with Customs laws.</td>
</tr>
<tr>
<td><strong>Statutory Instruments</strong></td>
<td>Regulations and guidelines related to customs procedures.</td>
</tr>
<tr>
<td><strong>Customs Procedures</strong></td>
<td>Processes for importation and exportation of goods.</td>
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<tr>
<td><strong>Free Trade Agreements</strong></td>
<td>Benefits and requirements for goods entering and leaving New Zealand.</td>
</tr>
<tr>
<td><strong>Tariff Schedules</strong></td>
<td>Duty rates applicable to imported goods.</td>
</tr>
<tr>
<td><strong>Valuation of Goods</strong></td>
<td>Methods for determining the value for customs purposes.</td>
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<td><strong>Registration of Goods</strong></td>
<td>Requirements for registering goods with the Customs authorities.</td>
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<tr>
<td><strong>Import Registration</strong></td>
<td>Process for registering goods for importation.</td>
</tr>
<tr>
<td><strong>Export Registration</strong></td>
<td>Process for registering goods for exportation.</td>
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<tr>
<td><strong>Compliance Checks</strong></td>
<td>Inspections and audits to ensure compliance with customs regulations.</td>
</tr>
<tr>
<td><strong>Penalties &amp; Fines</strong></td>
<td>Regulations for penalties and fines on non-compliance.</td>
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<tr>
<td><strong>Appeals &amp; Reviews</strong></td>
<td>Process for appealing against customs decisions.</td>
</tr>
<tr>
<td><strong>Contact Information</strong></td>
<td>Details for contacting Customs authorities for queries and information.</td>
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</table>
# Fact Sheet

<table>
<thead>
<tr>
<th>Department/Agency</th>
<th>Function</th>
<th>Details</th>
</tr>
</thead>
<tbody>
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<td>Trade &amp; Enterprise</td>
<td>Trade and Investment issues</td>
<td>To promote New Zealand's interests at international levels.</td>
</tr>
<tr>
<td>Customs</td>
<td>Trade and Investment issues</td>
<td>To promote New Zealand's interests at international levels.</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs and Trade</td>
<td>Trade and Investment issues</td>
<td>To promote New Zealand's interests at international levels.</td>
</tr>
<tr>
<td>Ministry of Finance</td>
<td>Trade and Investment issues</td>
<td>To promote New Zealand's interests at international levels.</td>
</tr>
<tr>
<td>Ministry of Business, Innovation &amp; Employment</td>
<td>Trade and Investment issues</td>
<td>To promote New Zealand's interests at international levels.</td>
</tr>
</tbody>
</table>

**Customs matters in New Zealand**
### Export Regulations and Restrictions

<table>
<thead>
<tr>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Export Control</td>
<td>No specific controls are in place for most goods.</td>
</tr>
<tr>
<td>Restrictions</td>
<td>For certain goods, there are specific restrictions and conditions.</td>
</tr>
<tr>
<td>Export Licenses</td>
<td>Rarely required for most goods.</td>
</tr>
<tr>
<td>Import Licenses</td>
<td>Required for some goods.</td>
</tr>
<tr>
<td>Tariffs</td>
<td>Duties and taxes vary depending on the goods.</td>
</tr>
</tbody>
</table>

For more detailed information, please refer to the Export Control Act and the Customs Act.
## Part Sheet

<table>
<thead>
<tr>
<th>Description</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sample 1</td>
<td>Sample 1</td>
</tr>
<tr>
<td>Sample 2</td>
<td>Sample 2</td>
</tr>
<tr>
<td>Sample 3</td>
<td>Sample 3</td>
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<tr>
<td>Sample 4</td>
<td>Sample 4</td>
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<tr>
<td>Sample 5</td>
<td>Sample 5</td>
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<td>Sample 6</td>
<td>Sample 6</td>
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<td>Sample 7</td>
<td>Sample 7</td>
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<tr>
<td>Sample 8</td>
<td>Sample 8</td>
</tr>
<tr>
<td>Sample 9</td>
<td>Sample 9</td>
</tr>
<tr>
<td>Sample 10</td>
<td>Sample 10</td>
</tr>
</tbody>
</table>

**New Zealand**

1998 Edition
<table>
<thead>
<tr>
<th>Title</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Zealand</td>
<td>Customer Guide – Useful information on Customs matters</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Page</th>
<th>Content</th>
</tr>
</thead>
<tbody>
<tr>
<td>14</td>
<td></td>
</tr>
</tbody>
</table>
Exports

The Customs Service’s role as a border agency includes the responsibility for ensuring that exporters lodge the appropriate export documentation with the Service, obtain approval to export and ensuring that exporters comply with a wide range of export prohibitions and restrictions.

The Service recognises the importance of exports to New Zealand’s economy. It has adopted procedures which are designed to facilitate the export of goods while at the same time ensuring that any export prohibitions and restrictions are complied with.

The Export Entry can be lodged with Customs electronically or by delivery to Customs.

Clearance of export consignments may be arranged by the exporter or an appointed Customs Agent.

Legal Requirements For Lodgement of Export Entry

Section 49 (1)(b) of the Customs and Excise Act 1996 requires goods for export to be entered “Within such time as may be prescribed or such further time as the Chief Executive may allow.”

The time prescribed under Regulation 28 is “not to be less than 48 hours before the goods are shipped for export”.

In order to exercise control on exported goods it is expected that the provisions of Regulation 28 will be met as much as possible.

It is appreciated that full compliance with Regulation 28 will not always be practicable for exporters of certain commodities and under certain circumstances, e.g.:

- perishable goods
- live animals
- bulk shipments
- just in time shipments.

In circumstances such as these the Customs Service will exercise the discretion.

Discretion may also be exercised in respect of regular reputable exporters, who, for good reason, would face difficulties in conforming with regulation 28 and who do not pose a compliance risk at the border.

Where the business practices of an exporter do not readily allow for the prescribed time frame being met a request should be made to Customs for special approval.

Customs Export Documentation

Export entries can be lodged electronically by EDI or by manually lodging a copy of the entry. For electronic entries paper copies are not required.

The export entry (Form C5) is used to export goods where the value of the shipment exceeds NZ $1000 FOB except where one of the exemptions listed below applies. The same form is used when the drawback is being claimed for a refund of duty.

A delivery order needs to be lodged with the entry.

Information to be Shown on Export Entries

It is important that the information shown on export entries is correct. The information on Form C5 is used by Statistics New Zealand to prepare New Zealand’s trade statistics. This information is used by exporters, government departments and other agencies.

Attached is a copy of an export entry with an explanation of the information to be entered on each field.

Export Prohibitions and Restrictions

The Customs Service enforces a wide range of export prohibitions and restrictions on behalf of the government departments and agencies that have the policy responsibilities for the controls.

Examples of goods subject to controls are meat, fish, dairy products, wool, a range of horticultural products, strategic goods (e.g., firearms, aircraft, computers, etc). A separate Fact Sheet is available on goods that are subject to export prohibitions and restrictions.

Goods for Which Export Entries are not Required

Export entries are not required for the following:

- bona fide gifts to persons resident outside New Zealand
- trade samples supplied without charge to persons resident outside New Zealand
- passenger’s baggage and effects (except goods sold ex licensed export warehouse or under drawback of duty)
- goods exported by Diplomatic Missions
- commercial documents and newspapers
- goods sent by Parcel Post for repair and return
- goods of a type normally used for commercial or business purposes such as laminated
Fact Sheet

Customer Guide – Useful information on Customs matters

New Zealand

How to compete an Export Entry

- The declaration on the entry is to be completed in full.
- For electronic entries in place of a signature the declarant must use the unique user identifier issued to him or her by the Customs Service.
- Export Forms are available from: Publications, New Zealand Customs Service, Private Bag 1928, Dunedin.
- The maximum number of detail lines that can be made on an entry are:
  - 150 for manual forms.
  - 250 for electronic format.
  - All fields on an entry must be completed unless otherwise stated.
  - Codes for country, ports, tariff items, statistical codes are available from Customs.
  - Phone Customs Call Centre: 0800 4 Customs, or 0800 425 786.

Entry Fields

Entry Number
Leave blank.
This number is created by the Customs computerised entry processing system.

Entry Type
Enter Export except when a drawback of duty is being claimed when Drawback is to be stated.

Client Reference
This is used as a means of identifying a client’s entry and for EDI (electronic) entries must be an unique number for this transaction within the client’s computer system.

Payment Method (Drawback)

- Request the method of payment for drawback by indicating “Cash”.
- “Deferred” – to be credited to a client’s deferred account.
- If no drawback is being claimed this field is to be left blank.

Processing Port

- This field in the electronic format is used to identify the Customs office at which entry processing is requested.
- The codes for requested processing ports are set out in Appendix A.
- For manual entry this field is not available. Processing port is por of lodgement of entry.

Export/Licensee and Code

- For manual entries state the full trading name, and code of the exporter or licensee must be stated.
- For electronic entries only the exporter or licensee code is required.
- The code is available on application to Customs.

Agent and Code

- For manual entries state the full trading name, and code of the agent must be stated.
- For electronic entries only the agent code is to be stated.
- Where the exporter or licensee, and agent codes are the same, the agent’s name and code are to be left blank.

Customs Controlled Area and Code

- For goods removed from a Customs controlled area for excisable goods only:
  - For a manual entry the full trading name and code of the Customs controlled area from which goods are removed is to be stated.
  - For electronic entries only the code for that Customs controlled area is to be stated.
- In all other cases the field must be left blank.
- The code is available from the licensee of the Customs controlled area.

Declarant’s Code

- For manual entries the declarant’s code must be stated if available.
- For electronic entries the declarant’s code must be stated. The code is available on application to Customs and subsequent approval.
- For a manual entry the exporter’s, licensee’s or agent’s full name, signature and date must be completed.

Country of Destination

- State the country the goods are destined to.
- For electronic entries this field must state the 2 character code set out in the United Nations
Bill Number and Bill Type
i. State the bill of lading number or waybill number.
ii. Also state the bill type code as:
   - MB - master
   - HWB - house

Detail Line Number
Detail lines are to be numbered sequentially starting with the number 1.

Description of Goods
The goods must be clearly and correctly described, in English.

Tariff Item
This field must state the tariff classification of the goods by reference to the appropriate tariff number and statistical key code in accordance with the "New Zealand Customs Service Working Tariff Document" (excluding any reference to Chapter 99).

Country of Origin
i. For manual entries state, in full, the country of origin of the goods.
ii. For electronic entries state the 2 character country code set out in the United Nations Economic Commission for Europe publication: Trade Data Element Directory.
iii. The code is available from the Customs Call Centre: 0800 4 Customs, or 0800 428 786.

Statistical Unit, Statistical Quantity
These fields must state the quantity and appropriate statistical unit as set out in the "New Zealand Customs Service Working Tariff Document".

Supplementary Unit and Supplementary Quantity
If the duty calculation for a drawback claim requires a second quantity amount (and unit), the supplementary unit and value is to be stated. An example is goods that are dutiable in accordance with the volume of alcohol present in the goods.

FOB (Whole NZ$)
State the FOB amount involved in the export of the goods in New Zealand dollars.

Exchange Rate Indicator
Indicate the basis of the exchange rate:
   - “F” floating
   - “C” forward cover or fixed
   - “N” New Zealand dollars

Currency Code
i. State the currency code for the country in which the goods are traded.
ii. The relevant codes are available from Customs Call Centre: 0800 4 Customs, or 0800 428 786.

Exchange Rate
State where applicable the exchange rate used to convert the FOB (Foreign) to New Zealand dollars.
   - “N” for New Zealand dollars the rate = 1.00
   - “F” floating = the exchange rate published from time to time in the Customs Release
   - “C” forward cover or fixed = the rate that the exporter has agreed to sell the goods for.

FOB (Foreign)
State the FOB amount in the foreign currency the goods are invoiced in, if applicable.

Misc. Reason Code and Misc. Amount NZ$
These fields only relate to a drawback of ALAC or HERA levies. If these apply state code and amount in New Zealand dollars.

Drawback Duty NZ$
State the amount of duty claimed for drawback in New Zealand dollars.

Drawback GST NZ$
i. State the amount of GST drawback claimed in New Zealand dollars.
ii. This applies only to persons not registered in terms of the Goods and Services Tax Act 1985.

Total Drawback NZ$
State the total drawback sum of the duty, GST and miscellaneous amount sought for the drawback line.

Permit information – Authority and Number
i. Only information that applies to this detail line is to be stated in these fields.
ii. State the relevant permit authority code, as set out in Appendix B, and the permit number.
iii. It is the exporter’s responsibility to obtain the permit number from the permit authority. e.g. Ministry of Health.

Prohibited Goods – Code
These fields must state the appropriate code as set out in Appendix D and a permit may be required for the export of these goods.

Other Information – Code and Data
i. Only information that applies to this detail line is to be recorded in these fields. Information that is relevant only to a detail line is to be recorded in that line.
ii. These fields must state the relevant code as set out in Appendix C.

Total Drawback NZ$
i. State total amount expressed in New Zealand dollars.
ii. Electronic entries do not require this data.
iii. If no amount is payable enter "NIL".
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS
- Postal parcels
- Small packets
- Letter-post items
- Registered items
- Insured letters
- Other:

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

The value of the contents must also be expressed in the currency of the destination country.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes:
   - 1

b) for parcel accounting purposes:
   - 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 000 XOF
- For consignments for personal use of a value in excess of depends on the quality of the value of the consignment

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee
- Postal employee
- Customs officer
- Carrier
Customer Guide – Useful information on Customs matters

Niger

2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- Certificate of origin

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Certificate of origin: customs in country of export.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Deposit of declaration of clearance for home use, admissibility, registration, verification, payment and settlement of duties.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: *
- Low-value, non-taxable items: *
- Low-value, taxable items: *
- High-value items: *
  * No time; as soon as presented at Customs.

—
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: taxable
- Commercial items: taxable
- Non-commercial goods: taxable
- Other types of imports: taxable

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: value unlimited
- Commercial imports: value unlimited
- Personal imports: value unlimited

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>5%, 10% or 30%</td>
</tr>
<tr>
<td>Statistical fee</td>
<td>single rate of 5%</td>
</tr>
<tr>
<td>VAT</td>
<td>single rate of 17%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs clearance charges</td>
<td>600 XOF</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash or certified cheque.

Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Duties collected on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No particular requirements.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Chef de bureau douane/colis postaux
DGD
NIAMEY
Tel: (+227) 73 24 58

**Postal official:**
Office national de la poste et de l’épargne (ONPE)
Chef du centre de tri
NIAMEY
Tel: (+227) 73 32 22

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

None

8.1 Value threshold requirements when such obligatory documents accompany goods:

—

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

—

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

Submission of declaration of exportation, admissibility, registration, verification, issue of exportation approval + certificate of origin, if required.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: —
b) for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: NO
- Customs officer: NO
- Carrier: NO
2.4 Any other documents that may be required by the country\'s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Pro forma invoice, commercial invoice especially on articles of commercial value.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

No

2.5.1 If so, please specify these agreements:

No, it is just provided for in our Internal Regulations.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The Customs.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Postal officers normally assist the Customs to assess postal items especially parcels forwarded to our administration. The same thing goes for small packets, otherwise referred to as "suspected packets".

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: under 30 minutes
- Low-value, non-taxable items: under 30 minutes
- Low-value, taxable items: under 30 minutes
- High-value items: under 30 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: once it is specified on the CN 23 as a “gift”, and upon examination it is so confirmed, such goods are always released.
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>(CIF + Duty +7% ss) x 5%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Not applicable.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: The counter officers collect the Customs duties together with other charges from the addressees. Payment is usually paid by cash in local currency.

Charges: Same as above.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

The addressee pays the Customs fees and other charges at the Post office before the delivery of the items can be effected. Payment of the Customs charges so collected through the Post office are paid to the Customs on a quarterly basis.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Undeliverable dutiable items are returned to the sender. In a situation where the sender’s address is not written, such items are sent to the Returned Letter Office.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

<table>
<thead>
<tr>
<th>Schedule 3 Import prohibition list 1995–2001 (Trade)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Live or dead poultry (ie fowls, ducks, geese, turkeys and guinea fowls) excluding day-old chicks, grand parent and foundation stocks for research and multiplication purposes. Eggs in shell, including those for hatching.</td>
</tr>
<tr>
<td>2 Maize.</td>
</tr>
<tr>
<td>3 Sorghum.</td>
</tr>
<tr>
<td>4 Millet.</td>
</tr>
<tr>
<td>5 Wheat flour.</td>
</tr>
<tr>
<td>6 Vegetable oils, excluding linseed and castor oils used as industrial raw materials.</td>
</tr>
<tr>
<td>7 Beer and stout, barley and malt, evian and similar waters.</td>
</tr>
<tr>
<td>8 Barytes and bentonites.</td>
</tr>
<tr>
<td>9 Gypsum.</td>
</tr>
<tr>
<td>10 Mosquito repellent coils.</td>
</tr>
<tr>
<td>11 Domestic articles and wares made of plastic materials, excluding babies’ feeding bottles.</td>
</tr>
<tr>
<td>12 Re-treaded/used tyres.</td>
</tr>
<tr>
<td>13 Textile fabrics of all types and articles thereof, chapters 50–63 but excluding:</td>
</tr>
<tr>
<td>a nylon tyre cord;</td>
</tr>
<tr>
<td>b multifilament nylon chafer fabric and tracing cloth;</td>
</tr>
<tr>
<td>c mattress tickings;</td>
</tr>
<tr>
<td>d narrow fabrics, trimmings and linings;</td>
</tr>
<tr>
<td>e made-up fishing nets and mosquito netting materials;</td>
</tr>
<tr>
<td>f gloves for industrial use;</td>
</tr>
<tr>
<td>g canvas fabric for the manufacture of fan belt;</td>
</tr>
<tr>
<td>h moulding cups and lacra, elastic bands, motifs;</td>
</tr>
<tr>
<td>i textile products and articles for technical use;</td>
</tr>
<tr>
<td>j transmission or conveyor belt or belting of textile material;</td>
</tr>
<tr>
<td>k polypropylene primary backing material;</td>
</tr>
<tr>
<td>l fibre rope;</td>
</tr>
<tr>
<td>m mutilated rags;</td>
</tr>
<tr>
<td>n sacks and bags.</td>
</tr>
<tr>
<td>14 Motor vehicles and motorcycles above eight (8) years’ old from the date of manufacture.</td>
</tr>
<tr>
<td>15 Furniture and furniture products.</td>
</tr>
<tr>
<td>16 Gaming machines.</td>
</tr>
</tbody>
</table>

Export prohibition list

| 1 Timber (whether processed or not). |
| 2 Beans. |
| 3 Cassava tuber. |
| 4 Maize. |
| 5 Yam tuber. |
| 6 Raw hides. |
| 7 Scrap metal. |
| 8 Unprocessed rubber lumps. |

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:
   - Articles/goods admitted conditionally
   - Firearms and ammunition
   - Obscene articles and magazines

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:
   - Customs official:
     The Officer-in-Charge
     Customs Section
     L.F.A.O.
     M.M. Ikeja
     LAGOS

   - Postal official:
     The Station Manager
     Nigeria Postal Service
     Lagos Foreign Air Office
     M.M. Ikeja
     LAGOS

Condition or quota (eg presentation of permit)
Specific licences, otherwise detention or seizure
Subject to seizure
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

YES

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Indian hemp.

10.2 Other useful information relevant to the exportation of goods from the country:

Pre-shipment inspection.

YES

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Trade invoice, Customs label (C 1) and Customs declaration forms C 2/CP 3.

Invoice and declaration form.

YES

YES

YES

Indian hemp.

Pre-shipment inspection.

YES

YES

—

EUR 1 certificate, where applicable.

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

<table>
<thead>
<tr>
<th>Item</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postal parcels</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Small packets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(Not offered as a category of item)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Letter-post items</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Registered items</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Insured letters</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Other:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

No additional information is required on the CN 22 label, but an invoice (commercial or pro forma) is often desirable, cf question 2.4.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

<table>
<thead>
<tr>
<th>Case</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>For consignments for commercial use of a value in excess of 200 NOK.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>For all mail order items irrespective of the value</td>
<td></td>
<td></td>
</tr>
<tr>
<td>For consignments for personal use of a value in excess of 500 NOK</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Consignee</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Postal employee</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Customs officer</td>
<td>YES</td>
<td></td>
</tr>
<tr>
<td>Carrier</td>
<td>YES</td>
<td></td>
</tr>
</tbody>
</table>
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice for commercial items and pro forma invoice for non-commercial items; licence(s)/permit(s), if any; evidence of origin, eg EUR 1, Form A or invoice declaration.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

Norway has free trade agreements with many countries. The most important ones are: EEA, GSP system and EFTA’s Free Trade Agreement with Central and Eastern Europe.

– Customs: EUR 1
– Exporter: Invoice declaration
– Various authorities depending on the kind of product: Licences/permits. Any State authorities that are liable for goods placed under their departments; the Administrative authority.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Customs apply the same process for postal items as for items forwarded/cleared by other carriers/forwarding agents.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 5 minutes*
- Low-value, non-taxable items: 5 minutes*
- Low-value, taxable items: 20 minutes*
- High-value items: 20 minutes*

* On condition that the necessary documentation is available. NB: The time includes both Postal and Customs operations.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts (private to private): 500 NOK
- Commercial items: *
- Non-commercial goods: *
- Other types of imports: *
  * Mail order items: 0 NOK. Other commercial items: 200 NOK

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>24%</td>
</tr>
<tr>
<td>Duty</td>
<td>Varies up to approx. 20.5% (except food: much higher duty)</td>
</tr>
<tr>
<td>Excise duty</td>
<td>Only applicable to some commodities and the rates vary</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postal (Customs clearance fee for dutiable items only)</td>
<td>None</td>
</tr>
<tr>
<td>Private persons</td>
<td>120 NOK</td>
</tr>
<tr>
<td>Business companies</td>
<td>Minimum of 135 NOK</td>
</tr>
<tr>
<td>Customs (Customs clearance fee)</td>
<td>None</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties and charges:
The customer may have a credit account with the Customs which the Post can charge with Customs duties and charges. The Postal Customs clearance fee is then invoiced. Otherwise, the Post office advances the Customs duties and charges on behalf of the customer and collects the amount due, in addition to the clearance fee, on delivery.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
The delivery procedure is dependent on the type of mail and not on the Customs conditions. Some customers have an agreement on delivery with the Post for products that are not door-to-door.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
The owner of the goods can apply to the local Customs authorities to have VAT, etc, refunded for non-deliverable dutiable items.
Norway

6 Lists of prohibited and restricted articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Norway.

6.2 Where applicable:

a) Articles not listed in the general prohibitions:

b) If there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Alcoholic beverages (ordinary):

– Presentation of permit (the Norwegian Directorate for the Prevention of Alcohol and Drug Problems).

Alcoholic beverages (exceeding 60% alcohol by volume):

– Banned on import.

Meat products from EEC countries and others:

– Presentation of permit (Ministry of Agriculture, Veterinary Section).

Plants:

– Presentation of permit (Ministry of Agriculture, Veterinary Section).

– Presentation of health certificate from the exporter.

Products of tobacco:

– Quota regulations and age limit.

Currency (if exceeding prescribed limit of amount):

– Must complete a notification form (Bank of Norway).

Products of violence (objects intended for violent purposes):

– Banned on import (Ministry of the Environment).

Weapons and ammunition (for hunting or competition):

– Completion of a temporary importation form in duplicate (Customs authority).

– Presentation of the weapons licence required in the importer’s home country.

– Banned on import. A permit can be obtained from the Police.

Fireworks:

– Presentation of permit (Directorate for Fire and Explosion Prevention).

Radio- and tele-technical equipment:

– Presentation of permit (Norwegian Telecommunication Authority).

Fishing equipment (freshwater):

– Presentation of permit (District Veterinary).

Derivatives of endangered species (CITES):

– Presentation of permit (Directorate of Nature Management).

– Presentation of permit (CITES authority in export country).

– Presentation of certificate of origin, if required by CITES.

Medicaments/remedies:

– For personal use, if not containing drugs, maximum of 3 months consumption. Only from other EEA countries.

– Child pornography:

– Banned.

Chemicals (for production of drugs):

– Permit from the Ministry of Health and Social Affairs.

Chemicals (others):

– Permit from the Ministry of Environment or the Ministry of Foreign Affairs.

1 Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

2 Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (e.g., presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Same as 6.2 b.</td>
<td>Same as 6.2 b.</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

Same as 6.2 b.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Head of Regional Customs Administration
Oslo & Akershus Distrikt tollistet
Tel: (+47) 22 86 09 99

**Postal official:**
Works Manager
Customs
Postens Godssenter
N-0024 OSLO
Tel: (+47) 23 14 77 01
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- CN 22 label or CN 23/CP 72 Customs declaration
- Invoice (commercial or pro forma)
- Licence(s)/permit(s) for certain articles
- SAD for dutiable items

8.1 Value threshold requirements when such obligatory documents accompany goods:

SAD: If the FOB value exceeds 5000 NOK, but always for items which are temporarily exported or imported.

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Evidence of origin.

Currency (if exceeding prescribed limit of amount):
- Must complete a notification form (Bank of Norway).

Items of cultural value:
- Ban on export.
- Permit or special permission from the relevant authority must be obtained for the export of antiques (older than 100 years) and items of cultural or historical value.

Weapons and ammunition (for hunting or competition):
- Completion of a temporary exportation form in duplicate (Customs authority).

Weapons and ammunition (commercial trade):
- Permit from the Ministry of Foreign Affairs.

Derivatives of endangered species (CITES):
- Presentation of permit (Directorate of Nature Management).

Child pornography:
- Banned.

Chemicals (for production of drugs):
- Permit from the Ministry of Health and Social Affairs.

Chemicals (others):
- Permit from the Ministry of Foreign Affairs.

Fish:
- Permit from the Ministry of Fisheries.

Strategic products:
- Permit from the Ministry of Foreign Affairs.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES Same as 8.3.

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Same as 8.3.

10.2 Other useful information relevant to the exportation of goods from the country:

See annexes 1 and 2 pages 7 and 8.
<table>
<thead>
<tr>
<th>(1) senderens navn og adresse - Nom et adresse de l’expéditeur</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) senderens henvisninger; i tilfelle -</td>
</tr>
<tr>
<td>Eventueltlement numéro de référence de l’expéditeur</td>
</tr>
<tr>
<td>(3) adressat og adresse m/adr/land - Destinataire et adresse avec pays</td>
</tr>
<tr>
<td>(4) setx kryss (x) dersom det gelder - faire une croix (x) s’il s’agit</td>
</tr>
<tr>
<td>e.g. gavesending</td>
</tr>
<tr>
<td>vareprøver</td>
</tr>
<tr>
<td>d’affranchis de marchandises</td>
</tr>
<tr>
<td>dokumerter</td>
</tr>
<tr>
<td>(5) undersignede attesterer riktigheten av de opplysninger som er gitt i denne deklarasjon</td>
</tr>
<tr>
<td>Le soussigné certifie l’exactitude des renseignements donnés dans la présente déclaration</td>
</tr>
<tr>
<td>(6) sted og dato</td>
</tr>
<tr>
<td>Lieu et date</td>
</tr>
<tr>
<td>(7) andre opplysninger - Observations</td>
</tr>
<tr>
<td>(8) underskrift - Signature</td>
</tr>
<tr>
<td>(9) varens opprinnelsesland - Pays d’origine des marchandises</td>
</tr>
<tr>
<td>(10) adresseland - Pays de destination</td>
</tr>
<tr>
<td>(11) bruttovekt - Poids brut total</td>
</tr>
<tr>
<td>kg            g</td>
</tr>
<tr>
<td>(12) antall senderinger - Nombre d’envois</td>
</tr>
<tr>
<td>(13) detaljert angivelse av innholdet - Désignation détaillée du contenu</td>
</tr>
<tr>
<td>(14) tolltariffr - N° tarifaire</td>
</tr>
<tr>
<td>kg            g</td>
</tr>
<tr>
<td>(15) nettovekt - Poids (net)</td>
</tr>
<tr>
<td>kg            g</td>
</tr>
<tr>
<td>(16) fob - verdi - Valeur</td>
</tr>
<tr>
<td>Nom et adresse de l'expéditeur</td>
</tr>
<tr>
<td>--------------------------------</td>
</tr>
<tr>
<td>Nom et adresse complète du destinataire</td>
</tr>
<tr>
<td>Dénomination détaillée du contenu</td>
</tr>
<tr>
<td>Pays d'origine des marchandises</td>
</tr>
<tr>
<td>N° tarifaire</td>
</tr>
<tr>
<td>Poids net</td>
</tr>
<tr>
<td>Valeur</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Echantillons de march. s. valeur commerciale</th>
<th>Documents s. valeur commerciale</th>
<th>Cadeau</th>
<th>Give</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colis prioritaire/avion</td>
<td>Colis économique/surface Økonomipakke</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Nombre de Antall</th>
<th>Certificates Sertifikat</th>
<th>Factures Fakturaer</th>
<th>Timbre du bureau d'origine Utgangstedets stempel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valeur déclarée DTS</td>
<td>Oppgitt verdi DTS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INSTRUCTION DONNÉE PAR L’EXPÉDITEUR</th>
<th>SENDERENS INSTRUKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>En cas de non-livraison</td>
<td>Dersom pakken ikke kan utleveres ansvar jeg</td>
</tr>
<tr>
<td>a avis de non-livraison</td>
<td>C renvoyer immédiatement par voie aérienne</td>
</tr>
<tr>
<td>g traiter comme abandonné</td>
<td>Le soussigné certifie que les renseignements donnés dans la présente déclaration sont exacts et que cet envoi ne contient aucun objet dangereux interdit par la réglementation postale. Jeg erklerer at opplysningene i denne skjønnalkasjonen er korrekt og at sendingen ikke inneholder farlige saker som det er forbudt å sende i posten.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>avvik på pakken</th>
<th>retur med fly etter utløpet avliggefristen</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Signature de l'expéditeur</th>
<th>Senderens underskrift</th>
</tr>
</thead>
</table>
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

<table>
<thead>
<tr>
<th>Category</th>
<th>Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS</td>
<td>YES</td>
</tr>
<tr>
<td>Postal parcels</td>
<td>YES</td>
</tr>
<tr>
<td>Small packets</td>
<td>YES</td>
</tr>
<tr>
<td>Letter-post items</td>
<td>NO</td>
</tr>
<tr>
<td>Registered items</td>
<td>YES</td>
</tr>
<tr>
<td>Insured letters</td>
<td>YES</td>
</tr>
<tr>
<td>Other</td>
<td>—</td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes: 1

b. for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

<table>
<thead>
<tr>
<th>Value Range</th>
<th>Authorized Parties</th>
</tr>
</thead>
<tbody>
<tr>
<td>For consignments for commercial use of a value in excess of 100 OMR</td>
<td>Consignee YES, Postal employee —, Customs officer —, Carrier YES</td>
</tr>
<tr>
<td>For consignments for personal use of a value in excess of 500 OMR</td>
<td>Consignee YES, Postal employee —, Customs officer —, Carrier YES</td>
</tr>
</tbody>
</table>

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Purchase invoice for goods required
- List of goods

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

- —

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- —

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Ordinary items are checked, while items subject to customs duty are distrained or their owners are asked to attend.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 1 month
- Low-value, non-taxable items: no limit
- Low-value, taxable items: 1 month
- High-value items: 1 month
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 50 OMR
- Commercial items: 100 OMR
- Non-commercial goods: estimated at 100 OMR
- Other types of imports: 100 OMR

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: purchase invoice + list of goods
- Commercial imports: purchase invoice + list of goods
- Personal imports: purchase invoice

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs clearance</td>
<td>250 baiza</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

<table>
<thead>
<tr>
<th>Customs duties:</th>
<th>Charged:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash or, for companies, a cheque certified by a bank.</td>
<td>Cash.</td>
</tr>
</tbody>
</table>

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

| Customs duties collected on delivery. |

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

The customs duties and clearance fee are waived.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

CN 22, CN 23.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS —
- Postal parcels YES
- Small packets YES
- Letter-post items —
- Registered items —
- Insured letters —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

YES

The CN 23 form provides complete information. However, the sender must specify that if the addressee fails to clear his parcel consignment within the maximum time period (usually 60 days), the parcel must be returned to the sender by sea, air or S.A.L., or may be treated abandoned.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 2
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

For inward parcels, duty is levied as per invoice. If the invoice is not available then Custom assesses its value and levies duty provided item imported does not require production of import permit. If import permit is necessary and party fails to provide the same the goods are usually confiscated.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 72 hours
- Low-value, non-taxable items: 2 hours
- Low-value, taxable items: 3 hours
- High-value items: 48 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
   - Gifts: 1000 PKR
   - Commercial items: 2500 PKR
   - Non-commercial goods: 2000 PKR for personal use of special need i.e. books, spectacles, hearing aids, etc
   - Other types of imports: 500 PKR

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
   - Goods which require a formal Customs entry: 500 PKR
   - Commercial imports: 750 PKR
   - Personal imports: 2000 PKR for special need

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Custom</td>
<td>45%</td>
</tr>
<tr>
<td>Sale tax</td>
<td>12.5%</td>
</tr>
<tr>
<td>IQRA/Income tax</td>
<td>5%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postal fee</td>
<td>4 PKR</td>
</tr>
<tr>
<td>Packing charges</td>
<td>10 PKR</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash.
- Charges: Customs duty, re-packing charges, sales tax, IQRA charges, postal handling fee.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

After assessment of duty by Customs, the article is delivered at the door of the addressee through the postman, and the postman collects the custom fee as per customs duty slip pasted on the parcel and another copy endorsed to delivery postmaster.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No special requirement, except availability of despatch note. If despatch note is not available then return is delayed as instructions from sender is sought.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Pakistan.

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No quota for firearms and permit system, not more than 350 PKR for gift parcels</td>
<td>—</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

—

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Deputy Collector Customs
GPO Complex Building
KARACHI – 74200
Tel: (+92 21) 921 1130

**Postal official:**
Controller
Foreign Post
GPO Complex Building
KARACHI – 74200
Tel: (+92 21) 921 1130

**Other official:**
Principal
Appraisement Customs
GPO Complex Building
KARACHI

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- Invoice
- E form
- Certificate of origin

No threshold fixed for legal documents.

When export is in large quantities, this is considered to be a commercial activity.

No

YES

NO

No seasonal prohibitions exist in Pakistan.

Items published i.e. imported goods, cinematographs, movies, antiques, gold, silver, currency notes, jewellery, literature against Pakistan.

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

<table>
<thead>
<tr>
<th>Description</th>
<th>YES</th>
<th>NO</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Postal parcels</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Small packets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Letter-post items</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registered items</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insured letters</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other: M bags</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

Commercial invoice.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1

b) for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice and, in certain cases, a consular permit.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Consulates.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

As there are customs agents on the Post’s premises, it is not necessary to make up dispatches.

3.2 Role of the Post in the Customs procedure:

- Declaratant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: no limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>5%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance</td>
<td>0.25 USD</td>
</tr>
<tr>
<td>Storage</td>
<td>0.20 USD</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash and certified cheques.
- Charges: Cash and certified cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Post.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- —
6 Lists of prohibited\textsuperscript{1} and restricted\textsuperscript{2} articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota (eg presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms</td>
<td>Import permit, consular invoice</td>
</tr>
<tr>
<td>Perishable foodstuffs</td>
<td>Phytosanitary certificate</td>
</tr>
<tr>
<td>Radioactive material</td>
<td></td>
</tr>
</tbody>
</table>

6.2 Where applicable:
- \textbf{a articles not listed in the general prohibitions:}
  - 1 \textit{Letter-post items}
    - 1.1 Prohibited articles:
      - Obscene or immoral items and any articles liable to damage or soil other items or pose a hazard for postal staff.
      - Publications which infringe copyright laws.
      - Lottery tickets and related advertising.
    - 1.2 Articles admitted conditionally: None.
  - 2 \textit{Postal parcels}
    - 2.1 Prohibited articles:
      - Letters and other communications of a similar nature.
      - Poisonous, explosive or flammable material.
      - Fatty, liquid or easily liquefiable substances.
      - Live or dead animals, except completely dessicated insects and reptiles.
      - Readily perishable fruits and vegetables.
      - Sweetmeats and pastries.
      - Substances which give off a foul odour.
      - Articles which may destroy or damage other items or pose a hazard for persons responsible for handling them.
    - 2.2 Articles admitted conditionally: None.

6.3 Articles which require the addressee’s compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

\textsuperscript{1} Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\textsuperscript{2} Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Dirección General de Aduana
Asesoría Técnica de Aduana
Tel: (+507) 232 6157
Fax: (+507) 232 6830

Postal official:
Dirección General de Correos y Telégrafos
Tel: (+507) 225 2825
Fax: (+507) 225 2671

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items* NO
- Registered items* YES
- Insured letters —
- Other: —

* In all cases, except for letters

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of in all cases
- For consignments for personal use of a value in excess of in all cases

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer YES
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?)

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):


- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: YES
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO
- Documents: 30 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 2 hours
- High-value items (more than 2000 USD): 24 hours

- Commercial centre: commercial or pro forma invoice. Phytosanitary or zoosanitary inspection certificate, as the case may be
- Certificate of origin for goods covered by an international treaty
- Andean Community
- Latin American Integration Association (ALADI)
- bilateral/multilateral agreements
- Commercial invoice: vendor
- Phytosanitary or zoosanitary certificate issued by the Ministry of Agriculture
- Certificate of origin: Chamber of Commerce of the Ministry of Trade and Industry
- Packing list: vendor
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 100 USD
- Commercial items: no threshold
- Non-commercial goods: —
- Other types of imports: depending on contents

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no limit
- Commercial imports: no limit
- Personal imports: 2000 USD to 5600 USD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad valorem</td>
<td>12% and 20%</td>
</tr>
<tr>
<td>VAT</td>
<td>18%</td>
</tr>
<tr>
<td>Selective tax on consumer goods</td>
<td>10% to 40%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reprocessing of Customs paper</td>
<td>8 PEN and 15 PEN</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash and cheques.

Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Handover of items to post office prior to payment of customs duties.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Conditions provided for in postal regulations.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

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Goods prohibited as imports
1 Organochlorine pesticides and their derivatives and compounds, pursuant to the provisions of Supreme Decree No 037-91-AG published on 16 September 1991.
2 Residues or waste, regardless of their origin or physical form, which by their nature or use are hazardous or radioactive, pursuant to the provisions of article 55 of Legislative Decree No 757 published on 13 November 1991. Not included are residues from paper or cardboard intended for industrial recycling, referred to in Supreme Decree No 029-93-ITINCI published on 22 November 1993.
3 Pyrotechnic products, in particular explosives and fuses ("rascapie", "cohete", "coheteceillo", and "rata blanca") such as those mentioned in Law No 26509 published on 2 July 1995.
4 Used clothing and shoes, pursuant to the provisions of Decree Law No 25789 published on 21 October 1992. Not included are used clothing and shoes imported as gifts (between private individuals) or donations.
5 Maps, geographical materials or collections, including diskettes, videocassettes or other material showing a reduced national territory or borders that do not correspond to the official borders of Peru, pursuant to the provisions of Law No 26219 published on 19 August 1993.
6 Sources of RA236 radioactivity used for medical purposes, in all forms, even those offered as donations, pursuant to the provisions of Presidential Resolution No 008-94-IPEN/AN published on 7 September 1994.
7 Beverages manufactured abroad bearing the name "Pisco" or another name containing that word, pursuant to the provisions of Law No 26426 published on 4 January 1995.
8 Animals, meat, meat flour or bone meal of bovine or ovine origin, as well as the brain, spinal cord, nerve tissue in general, spleen, lymphoid tissue and any part of the digestive system from the duodenum to the rectum, the intestines, embryos, sperm and other matter of this type originating in countries whose livestock has been infected with bovine spongiform encephalitis. These countries are listed in the annex to Supervisory Authority Resolution No 061-96-AG-SENASA. This prohibition also applies to all animal products and by-products, particularly of bovine or ovine origin. Not included are fresh and industrially processed milk and milk products, pursuant to the provisions of Supervisory Authority Resolution No 058-96-AG-SENASA, published on 26 March 1996 and amended by Supervisory Authority Resolution No 061-AG-SENASA published on 16 April 1996.

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.2 b (Cont)

**Goods admitted conditionally**

1. Radio transmitting equipment in general. To import this type of equipment, authorization is required from the Ministry of Transport, Communications, Housing and Construction, pursuant to the provisions of Legislative Decree No 702 published on 8 November 1991.

2. Geographical texts or maps requiring the authorization of the Ministry of Foreign Relations, in accordance with the provisions of Supreme Decree No 570-87-RE.

3. Arms, ammunition, accessories and spare parts for use by private individuals. The importation of this material requires the authorization of the Ministry of the Interior – DISCAMEC – in accordance with the provisions of Law No 25054 published on 20 June 1989.

4. Explosives or components for preparing explosives for civilian purposes. Importation requires the authorization of the Ministry of the Interior – DISCAMEC – pursuant to the provisions of Decree Law No 25707 and Supreme Decree No 086-92-PCM published on 6 September and 2 November 1992 respectively.

5. Products or constituents of chemical preparations used directly or indirectly to prepare cocaine paste or cocaine chlorhydrate. The importation of these products requires authorization from the “Oficina General de Insumos Químicos y Productos Supervisados” of the Ministry of Industry, Domestic Trade, Tourism and Integration, in accordance with Decree Law No 25623 published on 22 July 1992.

6. Ammonium nitrate and its constituents, in accordance with the provisions of Legislative Decree No 846 published on 21 September 1996. Authorization is required from the “Dirección General de Servicios de Seguridad, Control de Armas, Municiones y Explosivos de Uso Civil (DISCAMEC)” of the Ministry of the Interior for the direct importation by explosives manufacturers and mining companies with a daily ore production of over 1000 tonnes. These companies must also present the appropriate certificate issued by the “Dirección de Minería” of the Ministry of Energy and Mines.

   Authorization from the Ministry of Industry, Tourism, Integration and International Trade Negotiations is required for the importation of constituents of ammonium nitrate by companies that do not carry out mining operations or manufacture explosives.

   These products and preparatory substances are as follows:
   - Agricultural ammonium nitrate
   - Technical ammonium nitrate
   - AN-FO category ammonium nitrate
   - Concentrated nitric acid
   - Anhydrous ammonia
   - Ammoniacal solution

7. For the importation of generic and brand-name pharmaceutical products, Decree Laws No 25596 and No 25779 lay down the following conditions:
   a. Uncertified declaration made by the importer concerning:
      - the sanitary certificate number or date of application for said certificate
      - the shipping bill by consignment of goods and the product’s expiration date
      - the company name and registry number of the importer or general distributor of the goods
   b. Presentation of a pharmaceutical product certificate issued by the competent authority of the country of origin, entered in the system introduced by the World Health Organization for certifying pharmaceutical products traded internationally. The importer may also present a certificate, containing the same information, issued by a supervisory body or by one of the competent national or foreign entities domiciled in the country.
   c. Presentation of a certificate for non-prescription sale in the country of origin issued by the competent authority.
   d. Presentation of a certificate of seronegativity for the AIDS virus and for viral hepatitis, types A and B, for each consignment of pharmaceutical products derived from human blood.

   These conditions do not apply to medicaments intended for personal use prescribed by an attending physician.
6.2 b (Cont) 8 The importation of packaged foods, cosmetics, perfumery and toiletry articles, as well as medical and surgical equipment, requires a non-certified declaration from the importer containing the phytosanitary certificate number or, where applicable, the date on which an application for this certificate was made. This provision does not apply to the above products to be imported in small quantities or as gifts (foods, cosmetics, perfumes and toilet articles).

9 The products or by-products of plant origin indicated below are subject to:
   a MR No 210-91-AG (published on 4 April 1991) rice, sugar, soya meal (flour and pellets), cotton fibres, wheat, oats, barley and grains of sorghum and maize, dried vegetables, spices, dried fruits, ornamental fruit.
   Phytosanitary requirements:
      – official phytosanitary certificate from the country of origin
      – inspection in country of destination
   b MR No 259-91-AG (published on 11 April 1991) bulbs, tubers, edible vegetables, botanical seeds, materials for plant reproduction.
   Phytosanitary requirements:
      – official phytosanitary certificate from the country of origin
      – disinfection upon arrival and/or disinfection prior to shipping

10 The products or by-products of animal origin indicated below are subject to:
   a MR No 0231-91-AG (published on 11 April 1991) live mammals, bovine sperm and embryos, red meat and offal, liquid and powdered milk, cheeses, processed meats and jellies, hides, chickens, ducks, turkeys and eggs, frozen chickens.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>Radio telecommunication devices</td>
<td>Authorization from the Ministry of Transport, Communications, Housing and Construction</td>
</tr>
<tr>
<td>Firearms</td>
<td>DISCAMET authorization from the Ministry of the Interior</td>
</tr>
<tr>
<td>Medicaments in general</td>
<td>DIGEMID authorization from the Ministry of Health</td>
</tr>
</tbody>
</table>

6.4 Other relevant information A certificate of inspection is required for goods with a value exceeding 5000 USD (FOB value) and for vehicles/automobiles (new or used).
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Jefatura Técnica Aduanera
Edmundo Moyano
Av. Tomás Valle s/n – Cuadra 6 Los Olivos
LIMA 33
Tel (+51 1) 533 1255
World Wide Web: http://www.aduanas.gob.pe/
E-mail: post.hast@aduanas.gob.pe

**Postal official:**
Maribel Ramirez
Av. Tomás Valle s/n – Cuadra 6 Los Olivos
LIMA 33
Tel (+51 1) 533 0339
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Commercial invoice
- Simplified import declaration

8.1 Value threshold requirements when such obligatory documents accompany goods:

NO

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

For the exportation of protected (endangered) species of animals, a CITES-INRENA permit is required from the Ministry of Agriculture. For the exportation of articles that are part of the national cultural heritage, a certificate from the National Institute of Culture is required.

9 Is Customs present in outward offices of exchange to validate Customs documents?

NO

10 Does the administration apply United Nations restrictions to embargo countries?

NO

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

It is expressly prohibited to export mammals of the family Camelidae (llamas, vicuñas, alpacas).

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of
  In all cases
- For consignments for personal use of a value in excess of
  In all cases

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer YES
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Invoice, packing list, quarantine clearance. Where needed, an export declaration.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs appraiser/examiner.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Examination of items by Customs appraiser/examiner:
- If items are prohibited – the same are to be seized
- If restricted or regulated – clearance is required
- If permitted and the value is below 20 USD – it is released without tax
- If permitted and the value is above 20 USD – duties and taxes are computed and receipts are issued

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: less than 5 minutes
- Low-value, non-taxable items: less than 5 minutes
- Low-value, taxable items: less than 10 minutes
- High-value items: less than 10 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: below 20 USD: exempt
- Commercial items: below 20 USD: exempt
- Non-commercial goods: below 20 USD: exempt
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: no maximum value
- Commercial imports: no maximum value
- Personal imports: no maximum value

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>10–30% depending on the article</td>
</tr>
<tr>
<td>VAT</td>
<td>10% of landed costs</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs documentary stamps</td>
<td>250 PHP + 15 PHP</td>
</tr>
<tr>
<td>Internal revenue stamps</td>
<td>250 PHP + 15 PHP</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash and cashier’s cheques or Manager’s cheque.
- Charges: Cash and cashier’s cheques or Manager’s cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Pick-up at Customs.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- If the item is not taxable, it is returned
- If the item is taxable and the value is high, the item is seized and sold by public auction
6 Lists of prohibited\(^\text{1}\) and restricted\(^\text{2}\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressee’s compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customer official:
The Port Collector
Customs Postal Office
FSMDC Building
1018 Port Area
MANILA
Tel: (+63 2) 527 26 67
Fax: (+63 2) 527 26 64

Postal official:
Director III
Foreign Surface Mail Distribution Center (FSMDC)
1018 Port Area
MANILA
Tel: (+63 2) 527 26 67
Fax: (+63 2) 527 26 64

\(^{1}\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^{2}\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

   - Export declaration, invoice/packing list
   - Commodity clearance from office concerned

   No value threshold requirements.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

   YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

   NO

9 Is Customs present in outward offices of exchange to validate Customs documents?

   YES

10 Does the administration apply United Nations restrictions to embargo countries?

   YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

   YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

   Logs, seashells, corals, rare species or endangered species of animals.

10.2 Other useful information relevant to the exportation of goods from the country:

   NO

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

   NO
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  YES
- Registered items  YES
- Insured letters  YES
- Other: M bags, registered M bags

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a. for Customs processing purposes:
   - 1
b. for parcel accounting purposes:
   - 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 ECU
- For consignments for personal use of a value in excess of

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee  —
- Customs officer  YES
- Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Invoice
- Specification, if the invoice cannot be accepted as specification
- Declaration of Customs value (DWC) for goods exceeding 100 ECU
- Document certifying origin of goods
- Import licence for goods if it is required according to particular regulations
- Other documents if they are required in accordance with particular regulations (eg attestations, certificates resulting from non-commercial limitations of foreign trade turnover)

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Documents are issued by the various Ministries, exporters, Polish consulates, foreign economic chambers and Customs services (EUR 1). Documents are examined by the border offices for plant quarantine, the State health/veterinary control, border offices for medicine control, Customs officers.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Items for natural persons (non-commercial items), irrespective of their value. Items for legal persons, containing goods up to a value of 70 ECU (excluding EMS items):

Customs clearance is made ex-officio without participation of the addressee. In case the item is subject to Customs duties, the Customs officer makes out the document after having calculated the dues that are then collected from the addressee by post, on delivery of the item.

Items (including EMS items) for legal persons containing goods exceeding 70 ECU:

Customs clearance is made after presentation of the Customs application on SDA or SAD form by the addressee (addressees are informed about the arrival of the item and are asked to make the Customs application). The items are then delivered to the addressees after settlement of Customs formalities by them (furnishing of the required documents) and after payment of Customs dues. EMS items containing goods up to a value of 70 ECU duty free:

Customs clearance is made without participation of the addressee. The Customs application is made by the Post in the form of one collective document, SAD.

3.2 Role of the Post in the Customs procedure:

- Presents items for Customs clearance **YES**
- Carrier **YES**
- Checks the consignments to find those admitted without formalities **NO**
- Opens the consignments in the presence of Customs officers **YES**
- Prepares declarations for consignments subject to duties and taxes **NO**
- Advances the amount of duties and taxes to Customs in the case of items for legal persons, containing goods up to a value of 70 ECU **YES**

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: Up to 48 hours
- Low-value, taxable items: Up to 72 hours
- High-value items: Up to 72 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: Up to 70 ECU
- Commercial items: Up to 10 ECU provided that the item is not a part of many similar items in the same shipment
- Non-commercial goods: Up to 70 ECU
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: *
- Commercial imports: *
- Personal imports: *
* Postal limitations for particular categories of items only.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>0%, 7% or 22%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
Charges for items with SAD and SDA: 30 PLN (administrative fee).
Postal charges (only in the case of items liable to Customs duties):
- for letter items: 0.90 PLN
- for M bags: 2.80 PLN
- for parcels: 2.80 PLN
- for items of a commercial nature: 18 PLN

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
Customs duties: Cash, cheque, bank transfer (before receipt of the item).
Charges: Cash, cheque, bank transfer (before receipt of the item).

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
The procedure can be different depending on the case:
- collection of the item directly from the Customs office after payment of Customs and Postal charges;
- delivery to the addressee after payment of Customs charges by the addressee;
- collection of Customs dues on delivery of the items with SDA.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
The returned item has to be transmitted to the Postal-Customs office where the import clearance has been made and thereafter has to be presented for Customs control, where the Post hands over, if possible, the original Customs documents (SDA).
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Customs Office in Warsaw
Customs Information
WARSAW
Tel: (+48 22) 614 26 27

Postal official:
The Polish Post Headquarters
International Traffic Bureau
Pl. Malachowskiego 2
00-940 WARSZAWA
Tel: (+48 22) 826 03 91
Fax: (+48 22) 826 12 92

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g., VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

The following papers are to be attached to commercial items: the written Customs application made out on a SDA form (for goods up to a value of 800 ECU only) or SAD form and other papers, in particular, invoice, specification if invoice cannot be accepted as specification, export licence if required according to particular regulations and other documents if required according to particular regulations. The written Customs application made out on a SDA form is required to be attached to commercial items up to a value of 800 ECU. In the case of commercial items exceeding the value of 800 ECU, the Customs application is to be made out on a SAD form only.

YES

In order that VAT could be refunded, the Customs application should be made out on a SAD form. The Customs application made out on a SDA form (Simplified Administrative Document) does not comply with this condition.

YES

YES

YES

For example, documents required in connection with non-economic limitation of foreign turnover implemented in respect of people’s health protection, protection of game, plants, cultural values, etc.

YES

Economic policy of State.
### A. Imports

#### 1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

#### 2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

The CN 22 form must be fully completed (art. 237, No. 4), European Economic Commission (EEC) regulation No. 2454/93.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- a for Customs processing purposes: 1
- b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 25 EUR (art. 27, EEC regulation 918/83)
- For consignments for personal use of a value in excess of 50 EUR (art. 29, EEC regulation 918/83)

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer —
- Carrier YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Invoices, certificates of origin, specific certificates, declaration of value (art. 218, DACAC).

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

EFTA, ACP, SPG, PMA, Convention (art. 218, DACAC).

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs authorities, State bodies, sender, other bodies.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Customs is located in the Portuguese Post (CTT) building. Checking of item, payment of duties and charges, forwarding of item. A single document may be used, or according to value. Verbal declaration.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediately
- Low-value, non-taxable items: immediately
- Low-value, taxable items: 24 hours
- High-value items: 24 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: wedding gifts: 1000 EUR, other: 25 or 50 EUR
- Commercial items: 25 EUR
- Non-commercial goods: 50 EUR
- Other types of imports: 25 EUR

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: no maximum value
- Commercial imports: no maximum value
- Personal imports: no maximum value

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>5%, 12%, 17%</td>
</tr>
<tr>
<td>Duties</td>
<td>No average rates</td>
</tr>
<tr>
<td>Stamp duty</td>
<td>1.50 EUR</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Traffic</td>
<td>0.15 EUR per volume</td>
</tr>
<tr>
<td>Presentation-to-Customs charge</td>
<td>2.10 EUR (only for countries outside the European Union)</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash and cheques.
- Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- At place of address or nearest post office, by means of an advice.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- Exit check of goods and cancellation of relevant documents.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   a Direcção-Geral das Alfândegas e dos Impostos Especiais sobre o Consumo
   Direcção de Serviços de Regulação Aduaneira
   Rua da Alfândega, n° 5 - r/c
   1149-06 LISBON
   Tel: (+351) 21 8813 890
   Fax: (+351) 21 8813 894
   E-mail: dsra@dgaiec.min-financas.pt

   b Chefe da Delegação Aduaneira das Encomendas Postais
   Rua José Ricardo Espírito Santo - Cabo Ruivo
   1900 LISBON
   Tel: (+351) 21 8595 750
   Fax: (+351) 21 8371 433
   E-mail: dapostais@dgaiec.min-financas.pt

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Certificates and other documents may be required depending on Customs tariffs article relating to the goods exported.

9 Is Customs present in outward offices of exchange to validate Customs documents?

—

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

The same as for import.

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—

Single document and verbal declaration.

The same as for import.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

—

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 1000 QAR
- For consignments for personal use of a value in excess of 500 QAR

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer NO
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Original invoice
- Certificate of origin

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

Uniform economic convention for member countries of the Gulf Cooperation Council.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Ministry of Foreign Affairs
- Chamber of Commerce and Industry of Qatar

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

—

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

• Gifts: 1000 QAR
• Commercial items: 500 QAR
• Non-commercial goods: —
• Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

• Goods which require a formal Customs entry: —
• Commercial imports: —
• Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: —
Applicable rates: 4%, 21%, 100%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: —
Amount in local currency: 0.3 QAR

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Customs duties are paid at any counter, either in cash or by banker’s draft; personal cheques are not accepted by the customs authorities.

Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Customs duties collected on customs premises.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Goods are returned on payment of storage charges only after 7 days, including official holidays.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   Administration des Douanes
   Directeur des douanes des Postes
   DOHA
   QATAR
   Tel: (+974) 4464 212

   Postal official:
   Administration des Postes
   Chef du service des colis reçus
   DOHA
   QATAR
   Tel: (+974) 4464 249

\(^{1}\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^{2}\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
## B. Exports

### 8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

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<td>—</td>
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<td>10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:</td>
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</table>
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item:

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 ECU
- For consignments for personal use of a value in excess of

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: NO*
- Customs officer: NO
- Carrier: NO*

* The answer is YES if the postal employee and carrier are clearing agents.
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice, pro forma invoice, certificate of origin, veterinary health certificate or phytosanitary certificate for products of animal or vegetable origin, certificate of quality.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

- YES

2.5.1 If so, please specify these agreements:

- European Union, Turkey, Czech Republic, Poland (Rep), Slovakia, Slovenia, Hungary (Rep), GSTP, PM 6.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- Sender for issue
- Customs for authentication

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- 

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediately
- Low-value, non-taxable items: immediately
- Low-value, taxable items: as quickly as possible
- High-value items: as quickly as possible
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

• Gifts: individual: 100 ECU/legal person: –
• Commercial items: –
• Non-commercial goods: individual: 100 ECU/legal person: –
• Other types of imports: –

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

• Goods which require a formal Customs entry: unlimited
• Commercial imports: unlimited
• Personal imports:
  – for items containing a single article: unlimited
  – for items containing several articles: 500 ECU

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee:  
Customs fees  
VAT  
Special consumer taxes

Applicable rates:
Customs rate for importation  
22%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges:
—

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash, bank transfers, cheques.

Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

By post offices with a customs section.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Direction générale douanière
Str. Matei Millo 13
Sector 1
BUCEAREȘTI
Tel: (+40 1) 315 58 58
Fax: (+40 1) 613 82 51
Telex: 11823

Postal official:
Direction de la Poste internationale
Calea Giulesti 6–8
Sector 6
BUCEAREȘTI
Tel: (+40 1) 400 31 15
Fax: (+40 1) 311 32 13

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods: —

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)? YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

See 8.

9 Is Customs present in outward offices of exchange to validate Customs documents? YES

10 Does the administration apply United Nations restrictions to embargo countries? YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)? YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Invoice, pro forma invoice, fiscal code, validated declaration of encashment, transport document, export licence, veterinary health certificate or phytosanitary certificate.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS
- Postal parcels
- Small packets
- Letter-post items
- Registered items
- Insured letters
- Other: Consignment items

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- YES

2.1.1 If so, what?

- Description of goods
- Quantity of goods
- Customs costs

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1
b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of
- For consignments for personal use of a value in excess of

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee
- Postal employee
- Customs officer
- Carrier
- Customs broker
2.4 Any other documents that may be required by the country’s Customs administration (e.g. pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g. taxation or entry number):

- CNFEA (Commodity Nomenclature of Foreign Economic Activities) code
- Pro forma invoice
- Certificates

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g. North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The State authorities issue documents authorizing the import and export of goods (certain categories).

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Customs clearance is carried out by the Customs official in the presence of two postal officials. Customs checks for articles whose importation is prohibited, prepares the payment documents, in accordance with which the Customs duty is collected upon delivery to the addressees, or applies the relevant stamps to the postal documents if the items are not liable to Customs duty.

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.2 Role of the Post in the Customs procedure:

- Documents: 24 hours
- Low-value, non-taxable items: 48 hours
- Low-value, taxable items: 48 hours
- High-value items: 48 hours

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: *
- Commercial items: *
- Non-commercial goods: *
- Other types of imports: *

* The Customs duty is calculated according to the CNFEA code. There is an allowance of 100 USD for goods not destined for production or trade and sent by private individuals.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Gifts:
- Commercial items:
- Non-commercial goods:
- Other types of imports:

* Goods which require a formal Customs entry: *
* Commercial imports: *
* Personal imports: 5000 minimum wages

* No limit. Goods whose cost exceeds the sum of 10 000 USD are regarded as commercial.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee:
- Customs clearance charge
- Customs duty
- VAT
- Excise tax
- Flat rate of Customs charges

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: Presentation to Customs 34 RUR

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties:
- Bank transfers through “SBERBANK”, Russian Federation (for private individuals)
- Money orders
- Scriptural payments (for legal persons)

Charges: Must be paid in cash

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Pick-up at Customs
- Collection of duty on delivery

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
\(a\) articles not listed in the general prohibitions:
\(b\) if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

It is prohibited to send private individuals residing in the Russian Federation the following articles: firearms and bladed weapons, ammunition, explosive materials, narcotics and psychotropic substances, poisons and toxic substances, radioactive materials, obscene or immoral articles, Russian Federation currency.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Postal official:
Head of International Affairs Section
Department of Postal Communications
Ministry of Communications and Informatization of the Russian Federation
7, rue Tverskaya
103375 MOSCOW K-375
Tel: (+7 095) 925 51 08
Fax: (+7 095) 230 20 97
E-mail: intcoop@ptti.gov.ru

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- Application
- Customs declaration
- Articles of incorporation for legal persons

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Yes

YES

Pro forma invoice, if the cost of the goods is greater than 100 EURO.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  NO
- Registered items  YES
- Insured letters  —
- Other  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

Commercial invoices.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 2

b for parcel accounting purposes: 2

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  —
- Postal employee  —
- Customs officer  —
- Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Commercial invoice
- Import licence

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs service.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Upon arrival of the mails, the Customs agent, together with the postal employee, checks their contents; the items to be checked by Customs are marked and the addressees are asked to go in person to the Post.

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

- Documents: less than 1 hour
- Low-value, non-taxable items: maximum 1 hour
- Low-value, taxable items: 1 to 2 hours
- High-value items: maximum 6 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):
- Import duties
- Turnover tax

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
- Clearance fee
- Storage fee, after 15th day

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash.
- Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Collection of customs duties upon delivery (by the Post) with an advice of arrival.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
- —
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
</tbody>
</table>

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Commercial invoices.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: —
- Letter-post items: —
- Registered items: —
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? YES

2.1.1 If so, what? Postal parcels and commercial parcels.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration:

- a) for Customs processing purposes: 2 (CP 1/CP 2)
- b) for parcel accounting purposes: 3

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 20 000 STD
- For consignments for personal use of a value in excess of 5000 STD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: —
- Customs officer: —
- Carrier: —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number): —

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)? —

2.5.1 If so, please specify these agreements: —

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary: Customs, Central Bank and Ministry of Trade.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

After the items arrive, the customs official checks all parcels from abroad.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier —
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments —
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 24 hours
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 5000 STD
- Commercial items: 20 000 STD
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee:  —  
Applicable rates:  —

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges:  —  
Amount in local currency:  —

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties:  —  
Charges:  —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

—

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g., narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc.). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

CP 1/CP 2/CP 3.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  —
- Registered items  —
- Insured letters  —
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?  YES

2.1.1 If so, what?

The invoice or any other document indicating the true value of the product.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes:  1
b for parcel accounting purposes:  1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?  YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 100 000 XOF
- For consignments for personal use of a value in excess of 100 000 XOF

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee  —
- Customs officer  —
- Carrier  —
- Approved Customs agent  YES
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice, insurance certificate and health certificate for certain products.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

WOC, WTO, GATT, WAEMU, ECOWAS.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The Customs office, the Société générale de surveillance, Véritas offices and banks in the case of certain documents.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

For exports or imports, a Customs declaration is required for any item valued at 100 000 XOF or more; a “CS” counterfoil receipt may be issued.

3.2 Role of the Post in the Customs procedure:

- Declarant —
- Carrier YES
- Checks the consignments to find those admitted without formalities —
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 5 minutes to 1 hour*
- Low-value, non-taxable items: 5 minutes to 1 hour*
- Low-value, taxable items: 10 minutes to 1 hour*
- High-value items: 15 minutes to 1 hour*

*The times indicated are those that the items spend in Customs after all conditions for clearance have been satisfied.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: Left to the discretion of the Customs administration
- Commercial items: Left to the discretion of the Customs administration
- Non-commercial goods: Left to the discretion of the Customs administration
- Other types of imports: Left to the discretion of the Customs administration

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: No maximum value for these imports
- Commercial imports: No maximum value for these imports
- Personal imports: No maximum value for these imports

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee:               Applicable rates:
---                      Not all products are subject to same rates of tax

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges:                   Amount in local currency:
Extra work                  2500-3000 XOF
Extra commercial work       3000 XOF
Escort                      Depends on destination

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash or cheque.

Charges: Cash or cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Delivered to post office counters against payment of customs charges and duties.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Senders invited to recover items following notification of non-delivery.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   Dangerous or dirty articles; opium; morphine; cocaine and other narcotics; live animals; explosive materials; obscene or immoral articles.

   Please refer to the List of Prohibited Articles published by the UPU concerning Senegal.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   Articles/goods admitted conditionally

   Condition or quota (eg presentation of permit)

   —

6.4 Other relevant information

—

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   Customs official:
   Direction générale des douanes
   B.P. 4033
   DAKAR
   Tel: (+221) 821 13 38

   Postal official:
   Direction des Etudes de la Législation (DEL)
   D.S.I.D.
   B.P. 4033
   DAKAR
   Tel: (+221) 821 13 28

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

—

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

—

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

E 100 (export) and R 1 (re-export).
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• EMS</td>
<td>YES</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>• Postal parcels</td>
<td>YES</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>• Small packets</td>
<td>YES</td>
<td></td>
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<td></td>
<td>• Letter-post items</td>
<td>YES</td>
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<td></td>
<td>• Registered items</td>
<td>YES</td>
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<td></td>
<td>• Insured letters</td>
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<td></td>
<td>• Other:</td>
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</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?  
2.1.1 If so, what?  

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<tbody>
<tr>
<td>2</td>
<td>Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration</td>
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<tr>
<td></td>
<td>a for Customs processing purposes:</td>
<td>1</td>
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<tr>
<td></td>
<td>b for parcel accounting purposes:</td>
<td>1</td>
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2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

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<tr>
<td>2</td>
<td>YES</td>
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</table>

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

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<tbody>
<tr>
<td></td>
<td>• For consignments for commercial use of a value in excess of 1000 SCR</td>
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<td></td>
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<tr>
<td></td>
<td>• For consignments for personal use of a value in excess of 4000 SCR</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Consignee</td>
<td>YES</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Postal employee</td>
<td></td>
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<tr>
<td></td>
<td>• Customs officer</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Carrier</td>
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</tbody>
</table>

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

<p>| | | | | |</p>
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</thead>
<tbody>
<tr>
<td></td>
<td>• For consignments for commercial use of a value in excess of 1000 SCR</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• For consignments for personal use of a value in excess of 4000 SCR</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Consignee</td>
<td>YES</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>• Postal employee</td>
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<td></td>
<td>• Customs officer</td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Carrier</td>
<td></td>
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</tr>
</tbody>
</table>
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

For goods in excess of 1000 SCR:
- Import permit
- Original invoice
- Provisional declaration in the absence of invoice

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Import permit: Ministry of Finance
Invoice: Supplier of goods, verification by Customs
Provisional entry: Consignee, verification by Customs

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

1 For commercial imports in excess of 1000 SCR in value: Submission of bill of entry for Customs verification. Clearance of goods after payment of trades tax to the Customs Officer stationed at the Post Office.
2 For personal imports in excess of 4000 SCR in value (CIF): See 1 above.
3 For personal imports up to 4000 SCR in CIF value: Direct assessment of trades tax by Customs Officer at the time of taking delivery of the postal item at the Post Office.

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: —
- Opens the consignments/witnesses the opening of the consignments: YES
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 2 hours
- Low-value, non-taxable items: 2 hours
- Low-value, taxable items: 12 hours
- High-value items: 24 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 100 SCR
- Commercial items: —
- Non-commercial goods: 100 SCR
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: As per import permit
- Commercial imports: As per import permit
- Personal imports: As per import permit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):
Duty or fee: Trades tax (import)
Applicable rates: Chargeable as a percentage of the CIF value of the imports, depending on the nature of the goods imported as contained in the Trades Tax (Imports) Regulation in force

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
Charges: Handling of parcels and large EMS items only
Amount in local currency: 10 SCR

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
Customs duties: Cash and cheques.
Charges: Cash and cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
Collection of trades tax on delivery at the Post Office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
No specific requirement. Formal approval by Customs Officer in respect of EMS and parcel post items.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Prohibited and restricted goods
as determined under Regulations 110 of the Trades Tax Regulations 1997

The following goods are restricted or prohibited goods as defined by relevant Acts and Regulations administered by Ministries and Departments of the Government of Seychelles.

The appendices provide a non-exhaustive consolidated list of goods and do not derogate from the operation of any law of the Republic of Seychelles relating to the importation and exportation of goods into and out of Seychelles.

APPENDIX I
Ministry of Finance and Communication, Trade and Commerce Division.

*Trades Tax (Prescribed Goods) Notice 1997*

<table>
<thead>
<tr>
<th>Heading No</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>02.01–02.10</td>
<td>Meat and edible meat offal excluding Heading 02.09</td>
</tr>
<tr>
<td>03.01–03.07</td>
<td>Fish and crustaceans, molluscs and aquatic invertebrates</td>
</tr>
<tr>
<td>04.01–04.08</td>
<td>Dairy produce, birds eggs excluding tariff items 0406.10–0406.90</td>
</tr>
<tr>
<td>07.01–07.14</td>
<td>Edible vegetables and certain roots and tubers</td>
</tr>
<tr>
<td>08.03–08.10</td>
<td>Edible fruits</td>
</tr>
<tr>
<td>09.01–09.02</td>
<td>Coffee and tea</td>
</tr>
<tr>
<td>0910.10</td>
<td>Ginger</td>
</tr>
<tr>
<td>0910.50</td>
<td>Curry</td>
</tr>
<tr>
<td>0910.91</td>
<td>Mixtures of spices that include curry or ginger</td>
</tr>
<tr>
<td>10.06</td>
<td>Rice</td>
</tr>
<tr>
<td>1101.10</td>
<td>Plain wheat or meslin flour</td>
</tr>
<tr>
<td>15.07–15.14</td>
<td>Vegetable oils</td>
</tr>
</tbody>
</table>

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
<table>
<thead>
<tr>
<th>HS Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1515.29</td>
<td>Refined corn oil</td>
</tr>
<tr>
<td>15.17</td>
<td>Margarine, etc</td>
</tr>
<tr>
<td>16.01–16.05</td>
<td>Preparations of meat, of fish or of crustaceans, molluscs or other aquatic animals</td>
</tr>
<tr>
<td>1701.11–1701.12</td>
<td>Raw sugar not containing added flavouring or colouring matter</td>
</tr>
<tr>
<td>1701.99</td>
<td>Other refined sugars (including brown sugar)</td>
</tr>
<tr>
<td>1905.90</td>
<td>Savoury crisp food products put up in retail packages made of plastic</td>
</tr>
<tr>
<td>20.04</td>
<td>Prepared vegetables (other than tomatoes, mushrooms and truffles), frozen</td>
</tr>
<tr>
<td>20.07</td>
<td>Jams, fruit jellies and marmalades excluding peanut butter and infant preparations</td>
</tr>
<tr>
<td>20.09</td>
<td>Fruit juices and vegetable juices</td>
</tr>
<tr>
<td>21.01</td>
<td>Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof</td>
</tr>
<tr>
<td>2103.10</td>
<td>Soya sauce</td>
</tr>
<tr>
<td>2103.20</td>
<td>Tomato ketchup and other tomato sauces</td>
</tr>
<tr>
<td>2103.90</td>
<td>Chilli sauce</td>
</tr>
<tr>
<td>21.05</td>
<td>Ice pops, Ice lollies, “chocobar”, ice cakes in immediate containers of plastic</td>
</tr>
<tr>
<td>2106.90</td>
<td>Fruit squashes, cordials and the like</td>
</tr>
<tr>
<td>22.01–22.02</td>
<td>Waters, including natural or artificial mineral waters and aerated waters, but excluding ice and snow</td>
</tr>
<tr>
<td>27.10</td>
<td>Petroleum oils and oils obtained from bituminous minerals, other than crude</td>
</tr>
<tr>
<td>27.11</td>
<td>Petroleum gases and other petroleum hydrocarbons</td>
</tr>
<tr>
<td>27.14</td>
<td>Bitumen and asphalt</td>
</tr>
<tr>
<td>28.01–28.51</td>
<td>Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes</td>
</tr>
<tr>
<td>29.01–29.42</td>
<td>Organic chemicals</td>
</tr>
<tr>
<td>34.01</td>
<td>Laundry bar soap</td>
</tr>
<tr>
<td>36.01–36.04</td>
<td>Explosives; pyrotechnic products; pyrophoric alloys; certain combustible preparations</td>
</tr>
<tr>
<td>38.08</td>
<td>Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)</td>
</tr>
<tr>
<td>48.18</td>
<td>Toilet paper</td>
</tr>
<tr>
<td>67.02</td>
<td>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit</td>
</tr>
<tr>
<td>8527.90</td>
<td>Satellite dishes</td>
</tr>
<tr>
<td>87.01–87.07</td>
<td>Motor vehicles including chassis and bodies (excluding parts and accessories)</td>
</tr>
<tr>
<td>87.10</td>
<td>Tanks and armoured fighting vehicles</td>
</tr>
<tr>
<td>96.01</td>
<td>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material and articles of these materials (including articles obtained by moulding)</td>
</tr>
</tbody>
</table>
Arms
Firearms means the lethal barrelled weapon of any description from which any shot, bullet, spear or other missile can be discharged from any weapon of whatever description designed or adapted for the discharge of any noxious liquid, gas, spear or other thing, and includes the barrel, bolt and chamber and any other essential component part, of any such weapon as aforesaid, but does not include anything which may be declared by regulations not to be a firearm.
Firearms also include safety, toy and alarm pistols and rifles which are capable of being converted into, or to have the appearance of, lethal barrelled weapons, or which can be used or adapted for the discharge of any noxious liquid, gas or similar thing.

Ammunition
Ammunition includes:
i every shell, cartridge case, bomb, hand grenade, or projectile, whether containing any explosive or gas or chemical or not, and whether intended to be discharged from or by any gun or other propelling or releasing instrument or mechanism or not, except hand grenades which can be used only for the purpose of extinguishing fire;
ii every part of any such shell, cartridge case, bomb, hand grenade or projectile, whether such shell cartridge case, bomb, hand grenade or projectile may have been completely formed at any time or not;
iii every fuse, percussion cap, or priming cap, which could be used for the purpose of exploding any shell, bomb, hand grenade or other projectile;
iv every bullet or cartridge clip;
v an explosive when enclosed in any case or contrivance, or otherwise adapted or prepared so as to form a cartridge, charge or complete round of small arms, cannon, or any other weapon or to form any tube for firing explosives, or to form a detonator, a projectile, or contrivance other than a firework, which can be used either singly or in suitable combinations, as, or in connection with, a missile;
vi everything which may be declared by regulations to be ammunition, but does not include anything declared by regulations not to be ammunition.

Dangerous drugs
Dangerous drugs means:
Raw opium, cocoa leaves, cannabis, cannabis resin and all preparations of which resins obtained from cannabis from the base.
“Raw opium” means the spontaneously coagulated juice obtained from the capsules of the Papaver somniferum L which has only been submitted to the necessary manipulations for packing and transport, whatsoever its content of morphine;
“Cocoa leaves” means the leaves of the Erythoxylon Coca Lamarck and the Erythoxylon novo-granatense (Morris) Hieronymus and their varieties, and the leaves or other species of this genus from which it may be found possible to extract cocaine either directly or by chemical transformation;
“Cannabis” means the flowering or fruiting tops (including the leaves) of any plant of the genus “Cannabis” from which the resin has not been totally extracted, by whatever name they may be designated;
“Cannabis resin” means the separated resin, whether crude or purified, obtained from any plant of the genus “Cannabis”.

Spear guns
Any device or instrument designed to propel any missile under water for the purpose of catching, impaling or killing fish, including any device or instrument declared to be a spear gun.

Forged currency

Indecent literature
Includes indecent or obscene prints, printings, books, cards, lithographic or other engravings or any other indecent or obscene articles.

Offensive weapons
Tear gas, stun guns, mace, loaded sticks, whips, bows and arrows, knuckle dusters, cutlasses, daggers, double-edged knives, bayonets, swords and other similar lethal weapons.

Fireworks
Pyrotechnic products, pyrophonic alloys.

Blasting explosives
Includes substances for the preparation of explosives and combustible preparations.
APPENDIX III
Ministry of Health

**Industrial alcohol**
Means industrial methylated spirits or mineralized methylated spirits, or any other substance deemed by the Minister of Health to be a dangerous drug.

**Dangerous drugs**
All natural or manufactured drugs.

**Chemicals**
Mercuric oxide, Mercurous chloride (calomel), other inorganic mercury compounds, Alkyl mercury compounds, Alkoxyalkyl and aryl mercury compounds, Aldrin, Chlordane, Dieldrin, DDT, Endrin, HCH containing less that 99% of the gamma isomer, Heptachlor, Hexachlorobenzene, Camphechlor (toxaphene), Polychlorinated biphenyls (PCB), except mono- and dichlorinated biphenyls, Polychlorinated terphenyls (PCT), Preparations with a PCB or PCT content higher than 0.01% by weight, Tris (2,3-dibromopropyl) phosphate, Tris-aziridinyl-phosphinoxide, Polybrominated biphenyls (PBB), Crocidolite, Nitrofen, 1,2 Dibromoethane, 1,2 Dichloroethane.

**Radioactive substances and apparatus**
Apparatus, appliances and instruments incorporating radioactive units, or units containing radioactive material. X-ray machines or any other machine or apparatus capable of providing radioactivity radio isotopes, luminous inks and paints, radioactive waste, any radioactive material, any material or article contaminated or affected by either or both of the following, that is to say – (i) absorption, admixture or adhesion of radioactive material or radioactive waste; and (ii) the emission of neutrons or ionizing radiations, so as to become radioactive or to possess radioactivity. These goods shall be handled, transported, packed, protected, stored or disposed of in accordance with any specified conditions or restrictions imposed by the Comptroller after consultation with the Medical Officer of Health and the Commissioner of Police.

APPENDIX IV
Ministry responsible for Environment

Import of items 38.08 insecticides, rodenticides, fungicides, etc
Export of tortoises including dead tortoises; parts or products thereof
Export of shells alive or dead; parts or products thereof
Export of turtles all turtles, alive or dead; parts and products thereof
Export of wild birds all wild birds, all species endemic to Seychelles; alive or dead; parts and products thereof
Export of coco-de-mer raw, unpolished dried (Ludioicea maldivi); parts and products thereof

APPENDIX V
Ministry of Fisheries and Agriculture

Plants and plant products includes fruits, vegetables, tubers, corms, bulbs, rhizomes, cut flowers, branches with foliage, cut trees and timber, plant tissue culture plantlets, seeds, etc, are prohibited if such imports are not covered by a plant permit issued before the importation and a phytosanitary certificate from the country of origin
Soil soil, compost or other unsterilized media associated with plants or plant products
Pests and diseases plants or plant products contaminated with plant pests and diseases
Weeds plants which have the potential to become a serious weed shall not be permitted
Organisms insects, micro-organisms, etc, shall not be imported unless special permission and certification is provided
Export of Paille-en-Queue orchid including all plant materials in whichever form
Export of fish includes marine mammals and marine plants
Animals excluding domesticated animals
Veterinary drugs

APPENDIX VI

Trades Tax Act 1992 (as amended 27 December 1994)

Section 1
This Act may be cited as the Trades Tax Act, 1992 and shall come into operation on such date as the Minister, may by notice in the Gazette, appoint.

Section 2
In this Act:
“CIF value” means the cost FOB of goods increased by the insurance and freight costs of those goods;
“goods” means movable property, personal chattels, wares and merchandise of all kind, foodstuffs and includes animals;
“levy” means a levy in terms of section 10;
“retail sale” is a sale other than a wholesale sale;
“sell” includes:
a sell by auction,
b offer or attempt to sell,
c expose, display or advertise for sale,
d barter or exchange;
“services” means a service for which a consideration is received and includes any economic activity for which a consideration is received;
“specified” means specified under this Act;
“tax” means trades tax under this Act;
“wholesale sale” is a sale where goods are purchased for resale either in the state they were purchased or after manufacturing or processing.

Section 3
1 The Minister may appoint such officers as may be necessary for the administration of this Act.
2 The Minister may, by regulations, confer on any person or public body the power to carry into effect any or all the provisions of this Act.

Section 4
1 Subject to subsection 2, trades tax is hereby levied on:
a specified goods imported into, or manufactured or produced in, Seychelles; and
b specified services;
in accordance with this Act.
2 The Minister may, by regulations, exempt any specified goods and services from tax.

Section 5
1 Trades tax on goods imported into Seychelles shall be calculated on the CIF value at the rate specified in the regulations.
2 Trades tax on goods manufactured or produced in Seychelles shall be calculated in accordance with the regulations.
3 Trades tax on services shall be calculated in accordance with the regulations.

Section 6
The retail make up of goods imported into Seychelles and liable to trades tax shall be calculated at the rate specified in the regulations on the aggregate of the CIF value of the goods and the trades tax paid thereon.
Section 7
1. The maximum price at which goods imported into Seychelles and liable to trades tax shall be:
   a. in the case of a wholesale sale, the price representing the CIF value of those goods increased by the aggregate of
      the trades tax, 50% of the retail mark up and the levy on those goods;
   b. in the case of a retail sale on Mahe, the price calculated under paragraph a increased by 50% of the retail mark up of
      those goods;
   c. in the case of a retail sale on an island other than Mahe, the price calculated under paragraph b increased by such
      rate as specified in the regulations.
2. The maximum price at which goods, other than those referred to in subsection 1, may be sold shall be determined in
   accordance with the regulations.

Section 8
1. Notwithstanding any other written law, but subject to section 9, a person shall not:
   a. import; or
   b. export,
      prescribed goods without a permit issued under this Act by the Minister.
2. An application for a permit under this section shall be made in the form provided by the Minister and shall be
   accompanied by such information and document as the Minister may require.
3. The Minister, may, before making his decision in respect of an application, require an applicant to submit such further
   information and documents as the Minister may specify.
4. The Minister may grant a permit subject to such condition as he thinks fit, or refuse an application, without assigning
   reasons for his decision and the decision shall be final.
5. A permit granted under this section is not transferable.
6. The Minister may, by notice in the Gazette, prescribe goods for the purpose of subsection 1.

Section 9
The Minister may, by a certificate, exempt, subject to such conditions as he thinks fit, any person or body from compliance
with a provision of this Act.

Section 10
There shall be payable in respect of specified goods a levy in accordance with the regulations.

Section 11
The Minister may make regulations for carrying into effect the provision of this Act and for any matter which is necessary or
required to be specified by regulations.

Section 12
1. The Trades Tax Act, 1985 is repealed.
2. Notwithstanding the repeal of the Trades Tax Act 1985:
   a. trades tax due under that Act on the date immediately before the commencement of this Act, shall be assessed, paid and
      recovered in accordance with that Act;
   b. a statutory made under that Act and in force immediately before the commencement of this Act shall continue to be in
      force until amended or repealed by statutory instrument made under this Act;
   c. an approval, authorization or exemption given or a certificate or permit granted under that Act and in force immediately
      before the commencement of this Act shall be deemed to be given or granted under this Act and shall, unless revoked
      under this Act, continue to be in force for the period for which it was given or granted.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or
   quotas applicable:

6.4 Other relevant information
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Customs Officer
Parcels Office
P.O. Box 60
VICTORIA
Tel: (+248) 22 52 22
Fax: (+248) 22 44 17

Postal official:
Parcel Supervisor
P.O. Box 60
VICTORIA
Tel: (+248) 22 52 22
Fax: (+248) 22 44 17

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

—

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g., VAT)?

—

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

CN 22 or CN 23/CP 72, accompanied by commercial invoice in accordance with the specific requirements of the countries of destination.

9 Is Customs present in outward offices of exchange to validate Customs documents?

NO

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc.):

See 6.2 b.

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice is required for computing the Goods & Services Tax (GST) and Customs duty.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The shipper/exporter.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Clearing parcels containing dutiable goods
Parcels containing dutiable goods (intoxicating liquors and tobacco products) is detained by Customs at the Singapore Post Centre (SPC). The addressee is informed of the status of the parcel by a Letter of Notification from Singapore Post. The parcels are released after examination by Customs at the SPC in the presence of the addressee or his representative, and on payment of duty and the Goods & Services Tax (GST). A clearance fee of 2 SGD is levied on dutiable parcels cleared at the SPC.

Clearing parcels containing non-dutiable and non-controlled goods 400 SGD or less in value
Parcels containing non-dutiable and non-controlled goods of a total value not exceeding 400 SGD are granted GST relief. Such parcels are released directly to Singapore Post for delivery to the addressee.

Clearing parcels containing non-dutiable and non-controlled goods above 400 SGD in value
Parcels containing non-dutiable and non-controlled goods above 400 SGD in value are subject to payment of GST. Customs requires the invoices in order to compute the GST payable on the parcels.

If the parcel arrived by EMS (Speedpost) with an invoice attached, Singapore Post will deliver the parcel to the addressee and collect the GST on the spot.

If the parcel arrived by ordinary mail with an attached invoice, the addressee will be notified and asked to collect it at a designated post office and to pay the GST there.

If an EMS (Speedpost) or ordinary mail parcel does not have any invoice attached to it at the time of arrival, the addressee will have to produce the supplier’s invoice to Customs at the SPC for computation of the GST. The parcel will be released after the GST is paid.

Clearing parcels containing controlled goods
The import of controlled goods (eg video tapes, laser discs and publications) requires the approval of the relevant controlling authority (CA).

Parcels containing controlled goods of a value not exceeding 400 SGD are not subject to GST. These will be sent to the relevant CA for approval of importation. The addressee will receive a Letter of Notification telling him to collect the parcel direct from the CA.
Parcels containing controlled goods whose declared value exceeds 400 SGD are subject to payment of the GST. Parcels requiring approval from the relevant CA will be detained by Customs at the SPC. The addressee will be notified and told to obtain an import license from the CA concerned. Upon presentation of the license and payment of the GST to Customs at the SPC, the parcel will be released. If the CA wants to inspect the parcel, after payment of the GST at Customs Office, the addressee will have to bring the parcel to the CA for inspection.

With effect from 1 October 2000, Customs is working with a CA, the Films and Publications Department (FPD), to provide a one-stop clearance service by allowing the FPD to collect the GST on behalf of Customs for such parcels to be inspected by the FPD. These parcels are sent directly to the FPD by Singapore Post after Customs assesses the GST payable. The addressee goes to the FPD to collect his inspected parcel and at the same time pay the required GST.

3.2 Role of the Post in the Customs procedure:
- Declarant **YES** For consignment parcels only
- Carrier **YES**
- Checks the consignments to find those admitted without formalities **YES** For EMS items only
- Opens the consignments **YES** For parcels only
- Prepares declarations for consignments subject to duties and taxes **YES** For consignment parcels only
- Advances the amount of duties and taxes to Customs **NO**

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):
- Documents: 15 minutes
- Low-value, non-taxable items: 15 minutes
- Low-value, taxable items: 15 minutes
- High-value items: 15 minutes
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: *
- Commercial items: *
- Non-commercial goods: *
- Other types of imports: *
* GST relief on parcels not exceeding 400 SGD in value. No relief on dutiable goods.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: Liquors exceeding 10 litres; tobacco exceeding 2 kg
- Commercial imports: Nil
- Personal imports: Nil

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>All liquors</td>
<td>Various Customs duty rates and 3% GST</td>
</tr>
<tr>
<td>All tobacco products</td>
<td>Various Customs duty rates and 3% GST</td>
</tr>
<tr>
<td>GST on parcels exceeding 400 SGD in value</td>
<td>3%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fee for dutiable parcels</td>
<td>2 SGD per parcel</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties and GST: Cash, cheque, Network for Electronic Transfers System (NETS) cards, cash cards and Inter-bank Giro.
- Charges: Cash, cheque, NETS, cash cards and Inter-bank Giro.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Refer to answer for 3.1.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Sign a discharge and return to sender, stating the reasons for the return.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

**List of controlled goods – Imports**

<table>
<thead>
<tr>
<th>Items</th>
<th>Competent Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>All goods from Iraq</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>Specific goods</td>
<td></td>
</tr>
<tr>
<td>1 Amusement machines, coin or disc-operated, including</td>
<td>PELU, Police</td>
</tr>
<tr>
<td>pin-tables, shooting galleries and cinematographic machines</td>
<td></td>
</tr>
<tr>
<td>2 Animals, birds and products thereof</td>
<td>AVA</td>
</tr>
<tr>
<td>3 Arms and explosives</td>
<td>AEB</td>
</tr>
<tr>
<td>4 Articles of asbestos</td>
<td>PCD</td>
</tr>
<tr>
<td>5 Articles of clothing intended as protection against attack,</td>
<td>AEB</td>
</tr>
<tr>
<td>including bullet-proof vests</td>
<td></td>
</tr>
<tr>
<td>6 Batteries (primary), alkaline, zinc-carbon and mercury oxide</td>
<td>PCD</td>
</tr>
<tr>
<td>7 Cartridges/cassettes/audio compact diskettes – pre-recorded</td>
<td>FPD</td>
</tr>
<tr>
<td>8 Chemicals:</td>
<td></td>
</tr>
<tr>
<td>a poisons and hazardous chemicals</td>
<td>PCD</td>
</tr>
<tr>
<td>b toxic and precursor chemicals</td>
<td>NA, CWG</td>
</tr>
<tr>
<td>9 Chewing gum</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>10 Chlorofluorocarbons (CFCs)</td>
<td>TDB</td>
</tr>
<tr>
<td>11 Cigarette lighters – pistol/revolver shaped</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>12 Cosmetics and cosmetic products (except medicated skin and face</td>
<td>CCU</td>
</tr>
<tr>
<td>lotions and creams which are controlled by DAD)</td>
<td></td>
</tr>
<tr>
<td>13 Diesel oil/fuel</td>
<td>PCD</td>
</tr>
<tr>
<td>14 Diamonds and diamond-related products from Angola</td>
<td>TDB</td>
</tr>
<tr>
<td>15 Rough diamonds (uncut or unpolished diamonds) from Sierra Leone</td>
<td>TDB</td>
</tr>
<tr>
<td>16 Films, cinema/video/laser discs</td>
<td>FPD</td>
</tr>
<tr>
<td>17 Fire crackers</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>18 Fish and fishery products (including fin fish, crustaceans and</td>
<td>AVA</td>
</tr>
<tr>
<td>molluscs)</td>
<td></td>
</tr>
<tr>
<td>19 Food items (excluding fresh/chilled vegetables and fruits)</td>
<td>FCD</td>
</tr>
<tr>
<td>20 Fruits (fresh/chilled)</td>
<td>AVA</td>
</tr>
<tr>
<td>21 Fruit/jackpot machines</td>
<td>CED</td>
</tr>
<tr>
<td>22 Ginseng roots</td>
<td>AVA</td>
</tr>
<tr>
<td>23 Gramophone records</td>
<td>FPD</td>
</tr>
<tr>
<td>24 Handcuffs</td>
<td>AEB</td>
</tr>
<tr>
<td>25 Halons</td>
<td>TDB</td>
</tr>
<tr>
<td>26 Hair dye and hair care preparations:</td>
<td></td>
</tr>
<tr>
<td>a with poison</td>
<td>DAD</td>
</tr>
<tr>
<td>b without poison</td>
<td>CCU</td>
</tr>
</tbody>
</table>

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
<table>
<thead>
<tr>
<th>Items</th>
<th>Competent Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>27 Helmets:</td>
<td></td>
</tr>
<tr>
<td>a industrial safety</td>
<td>DIS</td>
</tr>
<tr>
<td>b steel</td>
<td>AEB</td>
</tr>
<tr>
<td>28 Industrial safety items:</td>
<td></td>
</tr>
<tr>
<td>a belts</td>
<td>DIS</td>
</tr>
<tr>
<td>b harnesses</td>
<td>DIS</td>
</tr>
<tr>
<td>c life line</td>
<td>DIS</td>
</tr>
<tr>
<td>d safety lines</td>
<td>DIS</td>
</tr>
<tr>
<td>e nets</td>
<td>DIS</td>
</tr>
<tr>
<td>29 Irradiating apparatus</td>
<td></td>
</tr>
<tr>
<td>30 Mastering equipment and replication equipment for any of the following:</td>
<td></td>
</tr>
<tr>
<td>a CD (compact disc)</td>
<td>TDB</td>
</tr>
<tr>
<td>b CD-ROM (compact disc-read only memory)</td>
<td>TDB</td>
</tr>
<tr>
<td>c VCD (video compact disc)</td>
<td>TDB</td>
</tr>
<tr>
<td>d DVD (digital video disc)</td>
<td>TDB</td>
</tr>
<tr>
<td>e DVD-ROM (digital video disc-read only memory)</td>
<td>TDB</td>
</tr>
<tr>
<td>31 Meat and meat products of animals and birds</td>
<td>PPD</td>
</tr>
<tr>
<td>32 Medicines/medicaments/pharmaceuticals</td>
<td>DAD</td>
</tr>
<tr>
<td>33 Medicaments, veterinary</td>
<td>AVA</td>
</tr>
<tr>
<td>34 Milk powder – skimmed (coloured for animal feed)</td>
<td>AVA</td>
</tr>
<tr>
<td>Fresh milk/skimmed/pasteurised from Peninsular Malaysia/Sabah/Sarawak, refer to AVA for endorsement</td>
<td></td>
</tr>
<tr>
<td>35 Nitro-cellulose</td>
<td>AEB</td>
</tr>
<tr>
<td>36 Organic fertilizer</td>
<td>AVA</td>
</tr>
<tr>
<td>37 Plants with/without soil, flowers and seeds</td>
<td>AVA</td>
</tr>
<tr>
<td>38 Poppy seeds (kaskas)</td>
<td>CNB</td>
</tr>
<tr>
<td>39 Precursor chemicals</td>
<td>CNB</td>
</tr>
<tr>
<td>40 Publications</td>
<td>FPD</td>
</tr>
<tr>
<td>41 Rhinoceros horn, worked, unworked or prepared and worked and powder of this product</td>
<td>Prohibited, AVA</td>
</tr>
<tr>
<td>42 Rice (excluding rice bran)</td>
<td>TDB</td>
</tr>
<tr>
<td>43 Radioactive materials</td>
<td>RPI</td>
</tr>
<tr>
<td>44 Surface-active agents, anionic</td>
<td>PCD</td>
</tr>
<tr>
<td>45 Tableware and kitchenware of:</td>
<td></td>
</tr>
<tr>
<td>a porcelain or china</td>
<td>FCD</td>
</tr>
<tr>
<td>b lead crystal</td>
<td>FCD</td>
</tr>
<tr>
<td>46 Tapes, pre-recorded</td>
<td>FPD</td>
</tr>
<tr>
<td>47 Telecommunication equipment:</td>
<td></td>
</tr>
<tr>
<td>Radio communication</td>
<td></td>
</tr>
<tr>
<td>a ham radios</td>
<td>IDA</td>
</tr>
<tr>
<td>b paging equipment</td>
<td>IDA</td>
</tr>
<tr>
<td>c radar equipment</td>
<td>IDA</td>
</tr>
<tr>
<td>d radio alarms</td>
<td>IDA</td>
</tr>
<tr>
<td>e radio telephones</td>
<td>IDA</td>
</tr>
<tr>
<td>f receivers</td>
<td>IDA</td>
</tr>
<tr>
<td>g ship’s radios</td>
<td>IDA</td>
</tr>
<tr>
<td>h transceivers</td>
<td>IDA</td>
</tr>
<tr>
<td>i transmitters</td>
<td>IDA</td>
</tr>
<tr>
<td>j walkie-talkie</td>
<td>IDA</td>
</tr>
<tr>
<td>k wireless microphones</td>
<td>IDA</td>
</tr>
<tr>
<td>48 Timber and wood (CITES listed)</td>
<td>AVA</td>
</tr>
<tr>
<td>49 Toy currency notes, toy coins or goods bearing the imprint of Singapore currency notes or coins</td>
<td>BCCS</td>
</tr>
<tr>
<td>50 Toy guns/pistols/revolvers</td>
<td>AEB</td>
</tr>
<tr>
<td>51 Toy walkie-talkie</td>
<td>IDA</td>
</tr>
<tr>
<td>52 Vegetables (fresh/chilled)</td>
<td>AVA</td>
</tr>
<tr>
<td>53 Volcanic rock aggregates of a size which does not exceed 40 millimetres</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>54 Waste lead-acid batteries and waste batteries made with lead, cadmium or mercury</td>
<td>PCD</td>
</tr>
</tbody>
</table>
6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

See 6.2 a/b

<table>
<thead>
<tr>
<th>Competent Authority and address</th>
<th>Tel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agri-food and Veterinary Authority (AVA) Agrotechnology Division Freshwater Fisheries Centre</td>
<td>(+65) 6751 9847</td>
</tr>
<tr>
<td>Semabawang Field Experimental Station Semabawang Road, 17 km SINGAPORE 769194</td>
<td></td>
</tr>
<tr>
<td>Agri-food and Veterinary Authority (AVA) Animal &amp; Plant Health Inspection Div. CITES Section</td>
<td>(+65) 6227 0670</td>
</tr>
<tr>
<td>2nd Storey, 25 Peck Seah Street SINGAPORE 079315</td>
<td></td>
</tr>
<tr>
<td>Agri-food and Veterinary Authority (AVA) Animal &amp; Plant Health Inspection Div. Licensing Section</td>
<td>(+65) 6227 0670</td>
</tr>
<tr>
<td>2nd Storey, 25 Peck Seah Street SINGAPORE 079315</td>
<td></td>
</tr>
<tr>
<td>Agri-food and Veterinary Authority (AVA) Animal &amp; Plant Health Inspection Div. Phytosanitary/Plant Quarantine Unit</td>
<td>(+65) 6751 9842 (+65) 6751 9843</td>
</tr>
<tr>
<td>Semabawang Field Experimental Station Semabawang Road, 17 km SINGAPORE 769194</td>
<td></td>
</tr>
<tr>
<td>Agri-food and Veterinary Authority (AVA) Vet. Public Health &amp; Food Supply Div. Import Control Section (Fish)</td>
<td>(+65) 6325 7652</td>
</tr>
<tr>
<td>MND Building # 02-00 5 Maxwell Road SINGAPORE 069110</td>
<td></td>
</tr>
<tr>
<td>Agri-food and Veterinary Authority (AVA) Vet. Public Health &amp; Food Supply Div. Import Control Section (Meat)</td>
<td>(+65) 6325 7624</td>
</tr>
<tr>
<td>MND Building # 02-00 5 Maxwell Road SINGAPORE 069110</td>
<td></td>
</tr>
<tr>
<td>Agri-food and Veterinary Authority (AVA) Vet. Public Health &amp; Food Supply Div. Import Control Section (Vegetable &amp; Fruit)</td>
<td>(+65) 6325 7617</td>
</tr>
<tr>
<td>MND Building # 02-00 5 Maxwell Road SINGAPORE 069110</td>
<td></td>
</tr>
<tr>
<td>Arms and Explosives Branch (AEB)</td>
<td>(+65) 6838 1765</td>
</tr>
<tr>
<td>Blk J, Kinloss Complex 3 Ladyhill Road SINGAPORE 258672</td>
<td></td>
</tr>
<tr>
<td>Board of Commissioners of Currency, Singapore (BCCS)</td>
<td>(+65) 6325 9815</td>
</tr>
<tr>
<td>79 Robinson Road #10-01 CPF Building SINGAPORE 068897</td>
<td></td>
</tr>
<tr>
<td>Central Narcotics Bureau (CNB)</td>
<td>(+65) 6227 6790 (+65) 6324 4908</td>
</tr>
<tr>
<td>2 Outram Road SINGAPORE 169036</td>
<td></td>
</tr>
<tr>
<td>Competent Authority and address</td>
<td>Tel</td>
</tr>
<tr>
<td>---------------------------------------------------------------------</td>
<td>----------------------</td>
</tr>
<tr>
<td>Commissioner of Estate Duties (CED)</td>
<td>(+65) 6351 3379</td>
</tr>
<tr>
<td>55 Newton Road</td>
<td></td>
</tr>
<tr>
<td>3rd Storey, Revenue House</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 307987</td>
<td></td>
</tr>
<tr>
<td>Cosmetic Control Unit (CCU)</td>
<td>(+65) 6325 5434</td>
</tr>
<tr>
<td>National Pharmaceutical Administration</td>
<td></td>
</tr>
<tr>
<td>2 Jalan Bukit Merah</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 169547</td>
<td></td>
</tr>
<tr>
<td>Customs &amp; Excise Department</td>
<td>(+65) 6355 2000</td>
</tr>
<tr>
<td>55 Newton Road</td>
<td></td>
</tr>
<tr>
<td>#10-01, Revenue House</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 307987</td>
<td></td>
</tr>
<tr>
<td>Drug Administration Division (DAD)</td>
<td>(+65) 6325 5643</td>
</tr>
<tr>
<td>National Pharmaceutical Administration</td>
<td></td>
</tr>
<tr>
<td>2 Jalan Bukit Merah</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 169547</td>
<td></td>
</tr>
<tr>
<td>Department of Industrial Safety (DIS)</td>
<td>(+65) 6539 5241</td>
</tr>
<tr>
<td>Ministry of Manpower</td>
<td></td>
</tr>
<tr>
<td>18 Havelock Road #03-02</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 059764</td>
<td></td>
</tr>
<tr>
<td>Food Control Department (FCD)</td>
<td>(+65) 6731 9872</td>
</tr>
<tr>
<td>40 Scotts Road</td>
<td></td>
</tr>
<tr>
<td>19th Storey Environment Bldg</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 228231</td>
<td></td>
</tr>
<tr>
<td>Films and Publications Department (FPD)</td>
<td>(+65) 6372 2808</td>
</tr>
<tr>
<td>45 Maxwell Road #07-11/12</td>
<td></td>
</tr>
<tr>
<td>URA Centre, East Wing</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 069118</td>
<td></td>
</tr>
<tr>
<td>Infocomm Development Authority of Singapore (IDA)</td>
<td>(+65) 6211 1948</td>
</tr>
<tr>
<td>Licensing Department</td>
<td></td>
</tr>
<tr>
<td>8 Temasek Boulevard</td>
<td></td>
</tr>
<tr>
<td>#20-00 Suntec Tower Three</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 038988</td>
<td></td>
</tr>
<tr>
<td>National Authority, Chemical Weapons Convention (NA, CWC)</td>
<td>(+65) 6775 5137</td>
</tr>
<tr>
<td>20 Science Park Drive</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 118230</td>
<td></td>
</tr>
<tr>
<td>Pollution Control Department (PCD)</td>
<td>(+65) 6731 9665</td>
</tr>
<tr>
<td>40 Scotts Road</td>
<td></td>
</tr>
<tr>
<td>#12-00 Environment Bldg</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 228231</td>
<td></td>
</tr>
<tr>
<td>Public Entertainments Licensing Unit (PELU)</td>
<td>(+65) 6435 2300</td>
</tr>
<tr>
<td>Singapore Police Force</td>
<td></td>
</tr>
<tr>
<td>5 Pearl's Hill Road</td>
<td></td>
</tr>
<tr>
<td>Pearl Park Police Building</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 168996</td>
<td></td>
</tr>
<tr>
<td>Radiation Protection Inspectorate (RPI)</td>
<td>(+65) 6229 0706</td>
</tr>
<tr>
<td>National Blood Centre</td>
<td></td>
</tr>
<tr>
<td>Outram Road</td>
<td></td>
</tr>
<tr>
<td>SINGAPORE 168935</td>
<td></td>
</tr>
</tbody>
</table>
6.3 (Cont) | **Competent Authority and address** | **Tel**
---|---|---
*Trade Development Board (TDB)*
230 Victoria Street #08-00
Bugis Junction Office Tower
SINGAPORE 188024
Rubber, timber and timber products | (+65) 6737 3575
Rice | (+65) 6433 4792
Chlorflourocarbons (CFCs), halons | (+65) 6433 4608
Textile, garments and textile articles | (+65) 6433 4810

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

| **Customs official:** | Deputy Officer-Commanding
| **Parcel Post Section:** | Airports Branch
| **Customs & Excise Department:** | 10 Eunos Road 8
| **#01-04 Singapore Post Centre:** | SINGAPORE 408600
| **Tel:** | (+65) 6842 7721
| **Fax:** | (+65) 6842 7606

**Postal officials:**

| **Parcels:** | Postal Superintendent
| **Processing, Distribution Business Division:** | Singapore Post Pte Ltd
| **10 Eunos Road 8:** | SINGAPORE 408600
| **#01-35 Singapore Post Centre:** | Tel: (+65) 6845 6661
| **Fax:** | (+65) 6842 7743

| **EMS:** | Postal Superintendent
| **Processing, Distribution Business Division:** | Singapore Post Pte Ltd
| **10 Eunos Road 8:** | SINGAPORE 408600
| **#01-30 Singapore Post Centre:** | Tel: (+65) 6845 6405
| **Fax:** | (+65) 6747 1007
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

List of controlled goods – Exports

<table>
<thead>
<tr>
<th>Items</th>
<th>Competent Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>All goods to Iraq</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>Specific goods</td>
<td></td>
</tr>
<tr>
<td>1 Animals</td>
<td>AVA</td>
</tr>
<tr>
<td>2 Arms and explosives</td>
<td>AEB</td>
</tr>
<tr>
<td>3 Articles of clothing intended as protection against attack,</td>
<td>AEB</td>
</tr>
<tr>
<td>including bullet-proof vests</td>
<td></td>
</tr>
<tr>
<td>4 Chemicals, toxic and precursors</td>
<td>NA, CWC</td>
</tr>
<tr>
<td>5 Chlorofluorocarbons (CFCs)</td>
<td>TDB</td>
</tr>
<tr>
<td>6 Fish and fishery products (including fin fish, crustaceans and molluscs)</td>
<td>AVA</td>
</tr>
<tr>
<td>7 Ginseng roots</td>
<td>AVA</td>
</tr>
<tr>
<td>8 Handcuffs</td>
<td>AEB</td>
</tr>
<tr>
<td>9 Halons</td>
<td>TDB</td>
</tr>
<tr>
<td>10 Helmets, steel</td>
<td>AEB</td>
</tr>
<tr>
<td>11 Irradiating apparatus</td>
<td>RPI</td>
</tr>
<tr>
<td>12 Meat and meat products</td>
<td>AVA</td>
</tr>
<tr>
<td>13 Precursor chemicals</td>
<td>CNB</td>
</tr>
<tr>
<td>14 Radioactive materials</td>
<td>RPI</td>
</tr>
<tr>
<td>15 Rhinoceros horn, worked, unworked or prepared and waste and powder of this product</td>
<td>Prohibited, AVA</td>
</tr>
<tr>
<td>16 Rice (excluding rice bran)</td>
<td>TDB</td>
</tr>
<tr>
<td>17 Rubber</td>
<td>TDB</td>
</tr>
<tr>
<td>Items</td>
<td>Competent Authority</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>18 Singapore-made textiles, garments and textile articles for export</td>
<td>TDB</td>
</tr>
<tr>
<td>the European Union countries or the United States of America</td>
<td></td>
</tr>
<tr>
<td>19 Timber:</td>
<td></td>
</tr>
<tr>
<td>a logs, plywood, sawn timber, railway sleepers</td>
<td>TDB</td>
</tr>
<tr>
<td>b timber and wood (CITES listed)</td>
<td>AVA</td>
</tr>
<tr>
<td>20 Toy guns/pistols/revolvers</td>
<td>AEB</td>
</tr>
<tr>
<td>21 Waste lead-acid batteries and waste batteries made with lead,</td>
<td></td>
</tr>
<tr>
<td>cadmium or mercury</td>
<td>PCD</td>
</tr>
<tr>
<td>22 Exports to Libyan Jamahiriya:</td>
<td></td>
</tr>
<tr>
<td>(Sanctions on Libyan Jamahiriya suspended with effect from 5 April</td>
<td></td>
</tr>
<tr>
<td>1999 until further notice)</td>
<td></td>
</tr>
<tr>
<td>a Arms and related material of all types, including but not</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>restricted to:</td>
<td></td>
</tr>
<tr>
<td>i weapons</td>
<td></td>
</tr>
<tr>
<td>ii ammunition</td>
<td></td>
</tr>
<tr>
<td>iii military equipment</td>
<td></td>
</tr>
<tr>
<td>iv military vehicles, and</td>
<td></td>
</tr>
<tr>
<td>v paramilitary police equipment</td>
<td></td>
</tr>
<tr>
<td>b Aircraft of all types</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>c Components or spare parts of any item falling within</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>paragraphs a or b</td>
<td></td>
</tr>
<tr>
<td>d Equipment for the manufacture or maintenance of any item</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>falling within paragraphs a, b or c</td>
<td></td>
</tr>
<tr>
<td>e With the exception of emergency equipment and equipment</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>directly related to civilian air traffic control:</td>
<td></td>
</tr>
<tr>
<td>i materials destined for the construction, improvement or</td>
<td></td>
</tr>
<tr>
<td>maintenance of Libyan civilian or military airfields or</td>
<td></td>
</tr>
<tr>
<td>associated facilities or equipment</td>
<td></td>
</tr>
<tr>
<td>ii components destined for the maintenance of any Libyan</td>
<td></td>
</tr>
<tr>
<td>civil or military airfields or associated facilities or</td>
<td></td>
</tr>
<tr>
<td>equipment</td>
<td></td>
</tr>
<tr>
<td>f The items specified below or any types of equipment or supplies</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>for the manufacture or maintenance of such items:</td>
<td></td>
</tr>
<tr>
<td>i pumps of medium or large capacity (being equal to or larger</td>
<td></td>
</tr>
<tr>
<td>than 350 cubic metres per hour) or drivers (being gas</td>
<td></td>
</tr>
<tr>
<td>turbines or electric motors) designed for use in the</td>
<td></td>
</tr>
<tr>
<td>transportation of crude oil and natural gas</td>
<td></td>
</tr>
<tr>
<td>ii equipment designed for use in crude oil export terminals</td>
<td></td>
</tr>
<tr>
<td>being:</td>
<td></td>
</tr>
<tr>
<td>- loading buoys or single point moorings (SPM)</td>
<td></td>
</tr>
<tr>
<td>- flexible hoses for connection between underwater</td>
<td></td>
</tr>
<tr>
<td>manifolds (PLEM) and single point mooring and floating</td>
<td></td>
</tr>
<tr>
<td>hoses of large sizes (from 12 inches to 16 inches)</td>
<td></td>
</tr>
<tr>
<td>- anchor chains</td>
<td></td>
</tr>
<tr>
<td>iii equipment not specifically designed for use in crude oil</td>
<td></td>
</tr>
<tr>
<td>export terminals but which, because of their large capacity,</td>
<td></td>
</tr>
<tr>
<td>can be used for this purpose, being:</td>
<td></td>
</tr>
<tr>
<td>- loading pumps of large capacity (4000 cubic metres per</td>
<td></td>
</tr>
<tr>
<td>hour) and small head (10 bars)</td>
<td></td>
</tr>
<tr>
<td>- boosting pumps within the same range of flow rates</td>
<td></td>
</tr>
<tr>
<td>- inline pipe line inspection tools or cleaning devices (</td>
<td></td>
</tr>
<tr>
<td>being pigging tools of 16 inches and above)</td>
<td></td>
</tr>
<tr>
<td>- large capacity metering equipment (1000 cubic metres per</td>
<td></td>
</tr>
<tr>
<td>hour and above)</td>
<td></td>
</tr>
<tr>
<td>iv refining equipment being:</td>
<td></td>
</tr>
<tr>
<td>- boilers meeting the American Society of Mechanical</td>
<td></td>
</tr>
<tr>
<td>Engineers 1 standards</td>
<td></td>
</tr>
<tr>
<td>- furnaces, fractionation columns or catalytic reactors</td>
<td></td>
</tr>
<tr>
<td>meeting the American Society of Mechanical Engineers 8</td>
<td></td>
</tr>
<tr>
<td>standards</td>
<td></td>
</tr>
<tr>
<td>- pumps meeting the American Petroleum Institute 610</td>
<td></td>
</tr>
<tr>
<td>standards</td>
<td></td>
</tr>
<tr>
<td>- prepared catalysts including catalysts containing</td>
<td></td>
</tr>
<tr>
<td>platinum or molybdenum</td>
<td></td>
</tr>
<tr>
<td>v spare parts destined for the items in paragraphs i to iv</td>
<td></td>
</tr>
</tbody>
</table>
10.1.1 (Cont)

<table>
<thead>
<tr>
<th>Items</th>
<th>Competent Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>23 Exports to Angola:</td>
<td></td>
</tr>
<tr>
<td>a Petroleum</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>b Petroleum products</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>c Any arms and related material (including weapons and ammunition,</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>military vehicles, military equipment and paramilitary equipment)</td>
<td></td>
</tr>
<tr>
<td>d Any component for any goods specified in paragraph c</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>e Any goods specially designed or prepared for use, or normally used</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>in the manufacture or maintenance of any goods specified</td>
<td></td>
</tr>
<tr>
<td>in paragraphs c or d</td>
<td></td>
</tr>
<tr>
<td>f Aircraft or aircraft components</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>g Equipment used in mining or mining services</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>h Motorized vehicles or watercraft</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>i Spare parts for motorized vehicles or watercraft</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>24 Exports to Rwanda:</td>
<td></td>
</tr>
<tr>
<td>a Arms and related materials of all types, including:</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>i weapons</td>
<td></td>
</tr>
<tr>
<td>ii ammunition</td>
<td></td>
</tr>
<tr>
<td>iii military vehicles</td>
<td></td>
</tr>
<tr>
<td>iv military equipment, and</td>
<td></td>
</tr>
<tr>
<td>v paramilitary police equipment</td>
<td></td>
</tr>
<tr>
<td>b Spare parts of any item falling within paragraph a</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>25 Exports to Liberia:</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>26 Exports to Somalia:</td>
<td>Prohibited, AEB</td>
</tr>
<tr>
<td>27 Exports to Sierra Leone:</td>
<td></td>
</tr>
<tr>
<td>a Arms and related material of all types, including weapons</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>and ammunition, military vehicles and equipment, paramilitary</td>
<td></td>
</tr>
<tr>
<td>equipment</td>
<td></td>
</tr>
<tr>
<td>b Spare parts for the items listed in a</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>28 Exports to the Federal Republic of Yugoslavia, including Kosovo:</td>
<td></td>
</tr>
<tr>
<td>a Arms and related material of all types including:</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>i weapons</td>
<td></td>
</tr>
<tr>
<td>ii ammunition</td>
<td></td>
</tr>
<tr>
<td>iii military vehicles</td>
<td></td>
</tr>
<tr>
<td>iv military equipment</td>
<td></td>
</tr>
<tr>
<td>b Spare parts for the items listed in a</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>29 Exports to Eritrea and Ethiopia:</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>a Arms and related material of all types including weapons</td>
<td>Prohibited, TDB</td>
</tr>
<tr>
<td>and ammunition, military vehicles and equipment, paramilitary</td>
<td></td>
</tr>
<tr>
<td>equipment</td>
<td></td>
</tr>
<tr>
<td>b Spare parts for the items listed in a</td>
<td>Prohibited, TDB</td>
</tr>
</tbody>
</table>

10.2 Other useful information relevant to the exportation of goods from the country:

Country of origin of goods for some countries (eg India).

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

See annexes 1 and 2 pages 13 and 14.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: M bags, ordinary letters

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1

b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 45 ECU (8492 SIT)
- For consignments for personal use of a value in excess of 45 ECU (8492 SIT)

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee YES
- Customs officer YES
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Invoice or any other documents – it depends on Customs procedure or goods.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

Free Trade Agreements: EU, EFTA, CEFTA, Croatia, Bulgaria (Rep), the former Yugoslav Republic of Macedonia, Lithuania, Latvia, Estonia.

Customs authorities.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

The procedure is the same for all types of mail. Consignments not containing Customs goods are separated. Consignments with Customs goods are treated according to procedures under the Customs law.

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities —
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes —
- Advances the amount of duties and taxes to Customs —

3.2 Role of the Post in the Customs procedure:

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: —
- High-value items: —
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 45 ECU
- Commercial items: 45 ECU
- Non-commercial goods: 45 ECU
- Other types of imports: 45 ECU

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: No limits
- Commercial imports: No limits
- Personal imports: No limits

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):
- Duty or fee: Duty according to CT
- Applicable rates:
  - Single rate 15%
  - 0–20%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:
- Duty according to CT
- Sales tax law
- Weight tax
- Administrative tax
- Amount in local currency:
  - 60 SIT (under 100 kg)
  - 60 SIT

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):
- Customs duties: Cash, cheque, bank transfer.
- Charges: Cash, cheque, bank transfer.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):
- Collection of duty on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Head of Customs Office
Cesta V. Mestni Log 81
LJUBLJANA
Tel: (+386 61) 176 7506

Head of Customs Office
Partizanska 54
MARIBOR
Tel: (+386 62) 229 1230

Postal official:
MARIBOR
Tel: (+386 62) 449 2211

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Invoice, ECL, CN 23.

200 000 SIT.

YES

—

NO

YES

YES

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items/Letter packets YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- For Customs processing purposes: 2
- For parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Commercial invoice plus tariff heading (Harmonized system).

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

South African Department of Customs and Excise.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

– The first action is to identify the contents and value by means of the invoice. This is essential to compute the Customs duties payable in terms of the various tariff headings.

– A Customs PP8 manifest is prepared in respect of each parcel/consignment and is sent together with the parcel/consignment to the office from where the Customs duty, VAT or wharfage, if applicable, is collected.

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO (only pay after delivery)

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 5 minutes
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 30 minutes to 1 hour
- High-value items: 30 minutes to 2 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 400 ZAR (twice per annum)
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: not applicable
- Commercial imports: not applicable
- Personal imports: not applicable

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duties</td>
<td>0–120% depending on the nature of the contents</td>
</tr>
<tr>
<td>VAT</td>
<td>14%</td>
</tr>
<tr>
<td>Wharfage</td>
<td>1,958% of the value if imported via a South African seaport</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parcels: Customs clearance fee</td>
<td>16.50 ZAR per parcel</td>
</tr>
<tr>
<td>Letter packets (small packets)</td>
<td>8.00 ZAR each</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash or bank guaranteed cheques.
- Charges: Cash or bank guaranteed cheques.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Addressees must collect parcels at the post office counters.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- —
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firearms/explosives</td>
<td>Permit</td>
</tr>
<tr>
<td>Plants, seeds, plant products, etc</td>
<td>Permit</td>
</tr>
<tr>
<td>Hemp seed and other plants which is the source of habit-forming drugs</td>
<td>Permit</td>
</tr>
<tr>
<td>All second-hand goods</td>
<td>Permit</td>
</tr>
<tr>
<td>Numerous other goods</td>
<td>Permit</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

Before posting, senders must always ensure that addressees are in possession of the necessary import permits.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

CAPE TOWN

**Customs official:**
Department of Imports and Exports
Private Bag X9046
8000 CAPE TOWN
Tel: (+2721) 401 8500
Fax: (+2721) 216 263

**Postal official:**
The Mail Superintendent
Capemail Customs
South African Post Office
PO Box 2014
8000 CAPE TOWN
Tel: (+2721) 590 5715
Fax: (+2721) 54 5917

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7.1 (Cont.)

DURBAN
Customs official:
Department of Imports and Exports
Private Bag X54305
4000 DURBAN
Tel: (+2731) 368 2923
Fax: (+2731) 372 0009

Postal official:
The Superintendent
Foreign Parcels Section/Customs
South African Post Office
Durmail
PO Box 2546
4000 DURBAN
Tel: (+2731) 336 3711
Fax: (+2731) 336 3996

JOHANNESBURG
Customs official:
Department of Imports and Exports
Private Bag X21
2000 JOHANNESBURG
Tel: (+2711) 832 3341
Fax: (+2711) 834 6526

Postal official:
The Superintendent
Foreign Mails
South African Post Office
PO Box 1
2003 WITSPOS
Tel: (+2711) 495 0530
Fax: (+2711) 495 0649

PRETORIA
Customs official:
Department of Imports and Exports
Private Bag X326
0001 PRETORIA
Tel: (+2712) 328 3327
Fax: (+2712) 328 6478

Postal official:
The Mail Superintendent
South African Post Office
Private Bag X868
0001 PRETORIA
Tel: (+2712) 339 7067
Fax: (+2712) 326 8256
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

- Form F.178 must be completed in respect of goods exported to foreign countries for sale
- Form NEP must be completed in respect of goods exported for which there will be no sale proceeds

FORM F.178
The form is not required:
- in respect of goods exported to Namibia, Lesotho and Swaziland;
- in respect of goods exported to Angola, Malawi, Botswana, Mozambique, the Democratic Republic of the Congo, Zambia and Zimbabwe if the value of the goods does not exceed 2000 ZAR;
- in respect of goods exported to any other country not referred to above if the value of the goods does not exceed 1000 ZAR.

FORM NEP (No Exchange Proceeds)
The form is not required in the case of:
- exports to Namibia, Lesotho and Swaziland;
- export of personal effects where the goods do not exceed 500 ZAR in value;
- export of goods not for sale where the insurance value does not exceed 50 ZAR.

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

See annex page 7.
Customer Guide – Useful information on Customs matters

Annex

<table>
<thead>
<tr>
<th>(1) Naam en adres van afsender</th>
<th>(2) Afsender se verwysing, of daar is Snder’s reference, if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name and address of sender</td>
<td>Eventuellement numéro de référence de l’expéditeur</td>
</tr>
<tr>
<td>Nom et adresse de l’expéditeur</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(3) Naam en adres van geadresseerde</th>
<th>(4) Maak hier ’n kruis (X) as die inhoud van die artikel \n\begin{itemize} \item \textit{ingeskenk} is \end{itemize}</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name and address of addresssee</td>
<td>Place a cross (X) here if the contents of the item are \n\begin{itemize} \item \textit{gift} \end{itemize}</td>
</tr>
<tr>
<td>Nom et adresse du destinataire</td>
<td>Faire ici une croix (X) s’il s’agit d’un cadeau</td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(5) Die ondertekende sertifiseer dat die besonderhede in \nRiidie verklaring korrek is.</th>
<th>(6) Plaas en datum.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The undersigned certifies that the particulars in this \ndeclaration are correct.</td>
<td>Place and date.</td>
</tr>
<tr>
<td>Le sousignant certifie l’exactitude des renseignements \ndonnés dans la présente déclaration.</td>
<td>Lieu et date.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(7) Opmekings</th>
<th>(8) Onferming</th>
<th>(9) Land van herkoms van die goederen</th>
<th>(10) Land van bestemming</th>
</tr>
</thead>
<tbody>
<tr>
<td>Observations</td>
<td>Signature</td>
<td>Country of origin of the goods</td>
<td>Country of destination</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Pays d’origine des marchandises</td>
<td>Pays de destination</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(11) Totale bruto massa</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poids brut total</td>
</tr>
<tr>
<td>kg</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(12) Getal artikel</th>
<th>(13) Breedvoerige beskrywing van inhoud</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of items</td>
<td>Detailed description of contents</td>
</tr>
<tr>
<td>Nombre d’articles</td>
<td>Désignation détaillée du contenu</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(14) Tarif No tantarge</th>
<th>(15) Netto massa</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tariff No</td>
<td>Net mass</td>
</tr>
<tr>
<td>Poids net</td>
<td></td>
</tr>
<tr>
<td>kg</td>
<td>g</td>
</tr>
</tbody>
</table>

A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

This depends on the type of operation, the goods and their value.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1 CP 71 or CP 72
b for parcel accounting purposes: OUI

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 300.51 EUR
- For consignments for personal use of a value in excess of 691.16 EUR

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee YES
- Postal employee NO
- Customs officer YES
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (e.g. pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g. taxation or entry number):

Documents: invoices, import certificates, certificates of origin, health certificates, where applicable.
Information: information needed to complete the SAD.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g. North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

European Union rules.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

The authority that established the agreements.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Items declared free of duty, with immediate clearance
- Dutiable items, subject to preparation of a declaration and payment of duties
- Items whose release is deferred until the addressee produces the documents required for clearance

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: 30 minutes
- Low-value, taxable items: 2 hours
- High-value items: 4 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 45.08 EUR
- Commercial items: 21.04 EUR
- Non-commercial goods: samples that cannot be used: —
- Other types of imports: articles intended for medical, scientific or educational purposes: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee:  
<table>
<thead>
<tr>
<th>General type</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>16%</td>
</tr>
<tr>
<td>Average type</td>
<td>5%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges:  
<table>
<thead>
<tr>
<th>Only items subject to duty</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Items with green label</td>
<td>0.60 EUR</td>
</tr>
<tr>
<td>Postal packets/EMS and express</td>
<td>1.20 EUR</td>
</tr>
<tr>
<td>M bags</td>
<td>1.80 EUR</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: In cash or by cheque with authorized signature, to be drawn on a postal account.

Charges: If the destination post office is the office responsible for Customs matters, the addressee, once advised, deposits the charges into a bank account indicated by Customs, and presents the deposit receipt in order to collect the item to which the charges apply. If the destination of the item is a town or village without an office responsible for Customs matters, it is the addressee’s post office which collects the charges, generally in cash, at the delivery address or at the post office, for subsequent payment to Customs.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Items on which duty is payable, either at place of address or at post office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

- The List of Prohibited Articles, 1996 edition, is not yet available (refer to previous edition for the moment).

6.2 Where applicable:
- articles not listed in the general prohibitions:
- if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chemical products, textile goods and ECSC products</td>
<td>Import certificate (reasons: restrictive quotas)</td>
</tr>
<tr>
<td>CITES-listed products</td>
<td>Washington Convention certificate</td>
</tr>
<tr>
<td>Products harmful to the ozone layer</td>
<td>Import permit for those not prohibited</td>
</tr>
</tbody>
</table>

Spain prohibits the import of all firearms of whatever category.

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Offices of exchange:**

*Madrid Cambio-Sup.*
Jefe Oficina Cambio
CCP Chamartin
C/Hiedra S/N
28036 MADRID
Tel: (+34 91) 733 25 12, ext. 21 691
Fax: (+34 91) 396 27 75

Administrador Aduana Madrid-Chamartin
CCP Chamartin
C/Hiedra S/N
28036 MADRID
Tel: (+34 91) 733 25 12, ext. 21 321
Fax: (+34 91) 396 27 75

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7.1  (Cont)

Madrid AP Cambio Avión
Jefe Oficina Cambio
C/Traspaderne S/N
28042 MADRID
Tel: (+34 91) 329 37 49
Fax: (+34 91) 396 20 15

Administrador Aduana Madrid Aeropuerto
C/Traspaderne S/N
28042 MADRID
Tel: (+34 91) 587 37 63
Fax: (+34 91) 396 20 15

Barcelona Cambio Sup.
Jefe Oficina Cambio
C/Angel Baixeras, puerta D
08070 BARCELONA
Tel: (+34 93) 301 10 64
Fax: (+34 93) 319 73 16

Administrador Aduana
C/Angel Baixeras, puerta D
08070 BARCELONA
Tel: (+34 93) 302 60 75
Fax: (+34 93) 319 73 16

Jefe Oficina Colis Postaux
Estación RENFE Sagrera
Bajada de la Sagrera S/N
08027 BARCELONA
Tel: (+34 93) 408 45 74
Fax: (+34 93) 408 55 51

Administrador Aduana BCN-Marítimo
Estación RENFE Sagrera
Bajada de la Sagrera S/N
08027 BARCELONA
Tel + fax: (+34 93) 408 55 51

Barcelona AP Cambio Avión
Jefe Oficina Cambio
Terminal de Carga-Aeropuerto
08820 PRAT DE LOBREGAT (BCN)
Tel: (+34 93) 370 40 05
Fax: (+34 93) 478 45 32

Administrador Aduana Aeropuerto
Terminal de Carga-Aeropuerto
08820 PRAT DE LOBREGAT (BCN)
Tel: (+34 93) 370 40 05
Fax: (+34 93) 478 45 32
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1. Value threshold requirements when such obligatory documents accompany goods:

8.2. Are there any procedures to be complied with for national duty/tax refunds (e.g., VAT)?

8.3. On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9. Is Customs present in outward offices of exchange to validate Customs documents?

10. Does the administration apply United Nations restrictions to embargo countries?

10.1. Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1. If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2. Other useful information relevant to the exportation of goods from the country:

10.3. Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

The SAD and the invoice are required for commercial consignments.

—

—

—

—

—

—

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—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  NO
- Letter-post items  NO
- Registered items  NO
- Insured letters  NO
- Other:  —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes:  1
b for parcel accounting purposes:  1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of  —
- For consignments for personal use of a value in excess of  —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  —
- Postal employee  —
- Customs officer  —
- Carrier  —
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- Certificate of origin
- Letter of credit

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Banks.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Payment of customs duties and presentation of necessary authorization or possibly the invoice.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 6 hours
- Low-value, non-taxable items: 6 hours
- Low-value, taxable items: 24 hours
- High-value items: 48 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: no threshold is provided for
- Commercial items: depends on contents of parcel
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: set on basis of parcel's contents
- Commercial imports: set on basis of parcel's contents
- Personal imports: set on basis of parcel's contents

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: Import duties Profit tax and excise duty Turnover tax

Applicable rates: Rates and taxes set according to circumstances on a case-by-case basis

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: No additional charges

Amount in local currency: —

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: In cash or by certified cheque.

Charges: In cash or by certified cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of customs duty upon delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No conditions for returning item other than instructions provided by sender.

Rates and taxes set according to circumstances on a case-by-case basis.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the *List of Prohibited Articles* published by the UPU concerning Sudan.

6.2 Where applicable:

- a articles not listed in the general prohibitions:
- b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

- Wines and alcohol
- Pork
- Scandalous or indecent printed matter

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods admitted conditionally</th>
<th>Condition or quota (e.g. presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**

Contôleur
Douanes des postes
KHARTOUM
Tel: (+249 11) 78 11 06

**Postal official:**

Contôleur
Service des colis
Poste centrale de Khartoum
KHARTOUM
Tel: (+249 11) 78 11 06

**Other official:**

Directeur
Poste centrale de Khartoum
KHARTOUM
Fax: (+249 11) 78 03 08

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

   8.1 Value threshold requirements when such obligatory documents accompany goods:

   8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

   8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

   10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

   10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

   10.2 Other useful information relevant to the exportation of goods from the country:

   10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- Commercial authorization issued by the Ministry of Trade
- Phytosanitary certificate for seeds
- Veterinary certificate for animal hides and products derived therefrom

Depending on contents of item.

Health, phytosanitary and veterinary certificates.

YES

YES

There is a tendancy to encourage local production for export and to use the revenue therefrom to acquire things that might not be available in Sudan.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS NO
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters —
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 400 SEK
- For consignments for personal use of a value in excess of 400 SEK

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee NO
- Postal employee YES
- Customs officer YES
- Carrier NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Invoice/pro forma invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

Membership of the European Union.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

—

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Normal procedure:
A goods declaration in the form of an electronic document is lodged by Posten Sverige AB (Sweden Post Ltd) for non-Community goods brought into the Swedish Customs territory by mail, unless the goods are assigned to any Customs-approved treatment or use by someone else.

Simplified procedure:
If the addressee has got an authorization for the “immediate release system” a simplified goods declaration in the form of an electronic document is lodged by Posten Sverige AB (Sweden Post Ltd), as representative for the addressee, for non-Community goods brought into the Swedish Customs territory in a Postal consignment.

The outward exchange office shall deliver the Customs declaration (CN 23), if any, to the addressee and inform of the consignment’s allotted Customs identification number.

The addressee is then obliged to lodge a supplementary goods declaration within nine days, either in the form of an electronic document or on the Single Administrative Document.

Personal consignments:
Non-Community goods brought into the Swedish Customs territory in a Postal consignment as a personal consignment, ie neither as a commercial consignment nor for professional use, are conferred to the Customs procedure release for free circulation when the outward exchange office delivers the dispatch note/invoice and other accompanying documents to the Postal Customs office.

The consignment is cleared when the Postal Customs office, on the basis of the delivered documents, has established the rates of applicable Customs duties and other fees.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes YES
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: —
- Low-value, taxable items: 1 hour
- High-value items: 1 hour
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 400 SEK (45 ECU)
- Commercial items: 200 SEK (22 ECU)
- Non-commercial goods: 200 SEK (22 ECU)
- Other types of imports: 200 SEK (22 ECU)

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAT</td>
<td>25%</td>
</tr>
<tr>
<td>Duties vary according to the Customs tariff of EC</td>
<td></td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Private persons administrative fee</td>
<td>50 SEK</td>
</tr>
<tr>
<td>Commercial administrative fee</td>
<td>120 SEK</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties:
  - Private persons: Cash, cheque, credit cards, etc.
  - Commercial customers: Invoice 10 days net.

- Charges:
  - Private persons: Cash, cheque, credit cards, etc.
  - Commercial customers: Invoice 10 days net.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Private persons: Pick-up at their local post office.
- Companies: Delivered.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

The import restrictions in force require that certain goods, such as detailed below, be declared to the Customs authorities at the point of entry.

- Narcotic drugs listed in the Narcotic Drugs Offences Act (1968:64)
- Syringes and hypodermic needles
- Weapons and ammunition under the Weapons Act (1996:67)
- Stiletto daggers, switch-blade knives, knuckle-dusters, throwing stars/Ninja wheels, etc, studded gloves, truncheons, karate staves, colts, spiked clubs and the like
- Live animals
- Spirits, wine and strong beer being conveyed into the country for commercial purposes or by a person who has not attained the age of 20 years
- Tobacco products brought by a person who has not attained the age of 18 years
- Most kinds of animal products (eg meat, dairy products and eggs)
- Plants and certain parts of plants and products thereof
- Animals and plants threatened with extinction and parts/products of these
- Radioactive material
- Inflammable and explosive material
- Certain cordless telephones and radio transmitters

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Board of Customs
Box 2267
SE-103 17 STOCKHOLM
Tel: (+46 8) 789 7598
Fax: (+46 8) 789 8095
E-mail: trafikbyrau@tullverket.se

**Postal official:**
Head of Transport and Logistics
SE-105 00 STOCKHOLM
Tel: (+46 8) 781 1084
Fax: (+46 8) 100 571

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

- Shipments with a value of over 2000 SEK.

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g., VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Movement certificate (EUR.1), certificate of origin.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

- War items, CITES products, strategic products, national heritages.

10.2 Other useful information relevant to the exportation of goods from the country:

- 

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

-
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e. dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

NO

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1

b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country's Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Commercial invoice
- EUR1 or GPS certificate of origin, or detailed invoice
- Import permit

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA)/European Union)?

YES

2.5.1 If so, please specify these agreements:

EFTA, EU, GPS, CEEC.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Administrative services of exporting countries, and Customs in general.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- EMS: Declaration submitted by Post, control by Customs, collection of charges upon delivery by Post
- Other items: Customs clearance according to sender’s declaration, collection of charges upon delivery by Post

3.2 Role of the Post in the Customs procedure:

- Declarant: YES (EMS) NO (other)
- Carrier: YES
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: —
- Low-value, non-taxable items: 1 hour
- Low-value, taxable items: 1 hour
- High-value items: 1 hour
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 100 CHF
- Commercial items: According to nature of contents
- Non-commercial goods: According to nature of contents
- Other types of imports: According to nature of contents

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs VAT</td>
<td>Depends on nature and weight of item 7.6%/12.4%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Return by Customs</td>
<td>10 CHF</td>
</tr>
<tr>
<td>Adjustment charges</td>
<td>6 to 10 CHF</td>
</tr>
<tr>
<td>Control pre-registration</td>
<td>10 CHF</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

| Customs duties: | Cash. |
| Charges: | Cash. |

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at Customs, delivery to addressee, collection of customs duties upon delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

The Post will be exempt from paying charges for items retained by Customs that are destroyed as a result of force majeure or by administrative order (art 19, Customs regulations governing postal traffic).
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressee’s compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic weapons and goods</td>
<td>Permit</td>
</tr>
<tr>
<td>Radioactive materials</td>
<td>Permit</td>
</tr>
<tr>
<td>Agricultural products</td>
<td>Permit</td>
</tr>
<tr>
<td>Blood and blood products</td>
<td>Permit</td>
</tr>
<tr>
<td>Basic chemical substances</td>
<td>Permit</td>
</tr>
<tr>
<td>Animals and animal products</td>
<td>Permit</td>
</tr>
<tr>
<td>Plants</td>
<td>Permit</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs administration Basel-Post
PO Box 4002 Basel
Tel: (+41 61) 271 77 30

Customs administration Zurich DA-Post
PO Box 2536
8026 Zurich
Tel: (+41 1) 242 26 10

Customs administration Zurich Airport DA-Post
PO Box 8058 Zurich Airport
Tel: (+41 1) 816 36 16

Customs administration Geneva Airport DA-Post
PO Box 211
1215 Geneva Airport
Tel: (+41 22) 717 77 30

Customs administration Geneva DA-Post
PO Box 3069
1211 Geneva 2
Tel: (+41 22) 748 28 00

AWA Basel 2
4002 Basel
Tel: (+41 61) 278 54 53

AWA Basel 17 Transit
4017 Basel
Tel: (+41 61) 271 77 22
Fax: (+41 61) 271 47 00

AWA Zurich Airport
8058 Zurich Airport
Tel: (+41 1) 804 12 01
Fax: (+41 1) 804 12 70

AWA Geneva Airport
1215 Geneva Airport
Tel: (+41 22) 798 60 52
Fax: (+41 22) 798 08 56

AWA Geneva 2 Transit
1211 Geneva 2
Tel: (+41 22) 739 24 00
Fax: (+41 22) 739 24 05
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- Export declaration for parcels and possibly commercial invoice and CN 23 form
- CN 22 form for letters and possibly commercial invoice

For CN 23 form: 700 CHF.

YES

YES

—

—

—

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items NO
- Registered items YES
- Insured letters NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

- Invoice
- Certificate of origin
- Authorization by the competent authorities in case of restriction or prohibition

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 20 000 SYP
- For consignments for personal use of a value in excess of 20 000 SYP
- Consignee YES
- Postal employee —
- Customs officer —
- Carrier YES
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

Authorization by the competent authorities in case of restriction on or prohibition of goods.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Economic authorities.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Goods are checked by the customs officer, the party concerned, the postal official, and then by the customs secretary and the authorities concerned.

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO
- Documents: immediately
- Low-value, non-taxable items: immediately
- Low-value, taxable items: after payment of duties and authorization by the competent authorities
- High-value items: after customs treatment, payment of duties and authorization by the competent authorities
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 2000 SYP
- Commercial items: 2000 SYP
- Non-commercial goods: 500 SYP
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: all goods
- Commercial imports: not specified/after having shown the import licence
- Personal imports: 2000 SYP

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>According to customs tariff</td>
<td>—</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>—</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Duty is collected at parcels service before receipt of the goods.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Postal items are returned free of charge, as they are treated as letters.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>admitted conditionally</td>
<td>(eg presentation of permit)</td>
</tr>
<tr>
<td>Prior authorization</td>
<td>That which exceeds quotas assigned to manufacturers and craftsmen</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   **Customs official:**
   Secrétaire des douanes
   DAMAS
   Tel: (+963 11) 612 0546

   **Postal official:**
   Chef de la section des colis postaux
   DAMAS
   Tel: (+963 11) 221 8383

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g., VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

CN 22 label with invoice when value exceeds the authorized limit.

All goods with a value of more than 20,000 SYP.

—

See 8.

YES

YES

—

None, except for that coming under the Israel Boycott Office.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e. dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

Invoices.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 300 000 TZS
- For consignments for personal use of a value in excess of No limit

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: —
- Customs officer: —
- Carrier: YES
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA)/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

- Declaratant
- Carrier
- Checks the consignments to find those admitted without formalities
- Opens the consignments
- Prepares declarations for consignments subject to duties and taxes
- Advances the amount of duties and taxes to Customs

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents:
- Low-value, non-taxable items:
- Low-value, taxable items:
- High-value items:
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: —
- Non-commercial goods: —
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duty</td>
<td>5–30%</td>
</tr>
<tr>
<td>Excise duty</td>
<td>0–30%</td>
</tr>
<tr>
<td>Sales tax</td>
<td>5–25%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Presentation-to-Customs: Parcels</td>
<td>800 TZS</td>
</tr>
<tr>
<td>Presentation-to-Customs: Direct agent bags</td>
<td>1000 TZS</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash or bankers’ cheques.

Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of duty on delivery.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Declaration by sender.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Tanzania (United Rep).

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

- Explosives and inflammable liquids and solids
- Noxious, deleterious substances
- Corrosive substances
- Oxidizing substances
- Radioactive substances
- Poisons
- Indecent and obscene publications
- Advertisements and circulars

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota (e.g. presentation of permit)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minerals</td>
<td>Presentation of permit</td>
</tr>
<tr>
<td>Firearms</td>
<td>Presentation of permit</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Commissioner of Customs
P.O. Box 9053
DAR ES SALAAM
Tel: (+255 51) 119 591

**Postal official:**
D/Mails
P.O. Box 9551
DAR ES SALAAM
Tel: (+255 51) 114 674
Fax: (+255 51) 113 081

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- Re-import certificate
- Single bill of entry
- Customs declaration

8.1 Value threshold requirements when such obligatory documents accompany goods:

500 USD

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Licence certificate or permit depending on the nature of the goods.

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

See annexes 1 and 2 pages 6 and 7.
# Tanzanian Customs Declaration Form C

**Place of Posting (Lieu d'expédition)**

<table>
<thead>
<tr>
<th>Items Exempt</th>
<th>Detailed Description of Contents (see reverse)</th>
<th>Value (with precise indication of the monetary unit used)</th>
<th>Weight Posts</th>
<th>Observations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number/Numéro</td>
<td>Description* Nature</td>
<td>Value (with indication precise of the unit monetary employed)</td>
<td>Gross Brut</td>
<td>Net Net</td>
</tr>
</tbody>
</table>

* Letters, small, packet, insured box, carton, basket, bag, etc.

**Place of Destination (Lieu de destination)**

<table>
<thead>
<tr>
<th>Country of Origin or Manufacture of Consignment</th>
<th>Address of Addresser</th>
<th>Address of Addresser</th>
<th>Country of destination—Pays de destination</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Name of Addressee—Nom du destinataire)</td>
<td>(Street and number—Rue et numéro)</td>
<td>(Place of destination—Lieu de destination)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Signature of the sender</th>
<th>Signature of the expéditeur</th>
</tr>
</thead>
</table>

Where appropriate, sender's reference No. or number de référence de l'expéditeur.
# CUSTOMS DECLARATION

**A**

To be used per Parcels for places in the Commonwealth and certain other Countries (see P. O. Guide Volume 2)

<table>
<thead>
<tr>
<th>CONTENTS: Note (1). The contents must be described accurately and as far as possible in accordance with the Classification of the Customs Tariff at the country of destination (2). The quantity of any licensed goods must be stated in the unit used in the relative export licence (3). Separate values and net weights must be given for each description of goods.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Value</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Place of Destination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Route</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Sh.</th>
<th>Cnt.</th>
<th>Kg</th>
<th>gm.</th>
<th>Gross Weight of Parcel</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 hereby declare that the above particulars are correct.

Signature

Address of Sender

Note: Undervaluation or failure to give a full description may result in penalties and/or seizure of the parcel.

For use of Post Office of Exchange only

Entry Number of Parcel(s) on the Bill

Instructions for disposal in the event of non-delivery must be indicated below by underlining and where necessary completing the text. The Sender must repay all charges due on a return parcel which, in the case of return by air may be considerable. Parcels for which the Sender has not given instructions are returned without advice. If the parcel cannot be delivered as addressed I request:

(a) that it be returned to me forthwith by "surface/air",
(b) that it be returned to me by "surface/air" at the end of a period of ________ days
(c) that it be delivered or redirected by "surface/air" to

__________

(d) that it be treated as abandoned.

Sender's Signature

*Strike out whichever entry does not apply.

T.P.S. — PRESS
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

1. Postal parcels, small or big packets, shall be segregated by a joint working team (P+C).

2. The segregated parcels shall be presented to Customs inspectors for spot check.
   - Parcels not exceeding 500 THB shall be free of duty and sent to the Post office for delivery to the addressees.
   - Small articles such as gifts, samples of goods and printed matter shall also be free of duty.

3. Parcels subject to Customs duty shall be opened by P+C.
   - Parcels valued lower than 500 THB are exempted from duty.
   - Parcels exceeding the value of 500 THB shall be subject to duty in accordance with the Tariff Act.
   - Restricted or prohibited parcels shall be forfeited under Customs Law.
   - Restricted parcels shall be fined under Customs Law. Certain items are subject to licensing control such as the import of drugs or food which is under the control of the Ministry of Health.
   - Prohibited articles shall be forfeited by Customs Law and the importer shall be punished with both a fine and imprisonment.

4. The importer shall contact the Postal Customs House for payment of duty within 2 months and 15 days from the date of issue of the arrival notice, otherwise such goods shall be regarded as non-owner and shall become the property of the State.

5. Parcels not cleared by Customs or parcels that are smuggled shall be punished under Customs Law.

3.2 Role of the Post in the Customs procedure:

- Declarant  NO
- Carrier  YES
- Checks the consignments to find those admitted without formalities  NO
- Opens the consignments  YES
- Prepares declarations for consignments subject to duties and taxes  YES
- Advances the amount of duties and taxes to Customs  NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 1 hour
- Low-value, non-taxable items: 3 hours
- Low-value, taxable items: 6 hours
- High-value items: 12 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 500 THB
- Commercial items: 500 THB
- Non-commercial goods: 500 THB
- Other types of imports: 500 THB

Criteria for taxation:
1. Imported personal goods such as samples of goods, gifts and printed matter of a small quantity not exceeding 500 THB in value shall be exempted from duty.
2. Imported personal articles exceeding the value of 500 THB but not over 10 000 THB in value, shall be subject to duty and can be cleared via an informal clearance process. However, if the Customs inspector considers that they have a commercial value or are for business purposes, they shall be cleared via a formal clearance process.
3. Commercial imports valued lower or exceeding 10 000 THB shall be cleared via a formal clearance process.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: Customs duties
Applicable rates: Vary from 5–80%
VAT
10%

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges: Processing fees
Amount in local currency: 20 THB

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash.
Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Pick-up at Customs or collection of duty on delivery at Post office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

—
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

Please refer to the List of Prohibited Articles published by the UPU concerning Thailand.

6.2 Where applicable:

- articles not listed in the general prohibitions:
- if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.2.1 Restrictions and Prohibitions

Restricted articles

The following items are to be submitted to Customs control before posting:

1. Items subject to export restrictions.
2. Items liable to premium tax, export tax.
3. Items valued in excess of 10 000 THB (5000 for jewellery).
4. Exportation for refund of Customs duty or request of tax compensation.
5. Exportation for applying certificate of re-import.

Customs documentation for letter-post and EMS containing articles.

1. For items of which the value does not exceed 300 SDR, the sender should complete and affix Customs label, “CN 22” on the envelope.
2. For items of which the value exceeds 300 SDR, the sender should complete and attach the following forms:
   - Customs label “CN 22”
   - Customs declaration form “CN 23”

Properly completed forms will assure prompt handling of items in the country of destination.

Valuable items, such as coins, bank notes, currency notes or securities of any kind payable to the bearer, platinum, gold or silver (whether manufactured or not), precious stones, jewels, etc.

Prohibited articles

1. Any article which by its nature or packing may expose officers of the Post to injury, or may soil or damage other items or postal equipment, eg sharp instruments not properly protected.
2. Poisons, drugs and psychotropic substances, except when duly approved and packed for transmission in the prescribed manner.
3. Living creatures (except bees, leeches, silkworms or those duly approved and packed for transmission in the prescribed manner).
4. Explosives, flammable liquids or solids, compressed gas, corrosives and radioactive material (unless duly approved and packed for transmission in the prescribed manner).
5. Indecent or obscene print, painting, photograph or in other forms.
6. Chain letters.
7. Lottery circulars and similar documents.
8. Items prohibited from export, eg Buddha statues, ivory tusks, etc.
9. Articles of which the importation is prohibited in the country of destination.

Items containing prohibited articles, if tendered for transmission with a false declaration will be dealt with in such a manner as the country of destination thinks fit.

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

Articles/goods admitted conditionally: ---
Condition or quota (eg presentation of permit): ---

6.4 Other relevant information: ---

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Chief of Formality and Assessment Subdivision
Postal Customs House
BANGKOK MAIL CENTRE 10000
Tel: (+66 2) 215 0966–8

Postal official:
Chief of Foreign Mail Section
BANGKOK MAIL CENTRE 10000
Tel: (+66 2) 215 3679 or 214 4643

B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

Invoice, document for tax refund.

8.1 Value threshold requirements when such obligatory documents accompany goods: ---

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)? YES

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Invoice
Certificate of origin – Requirement of countries of destination

9 Is Customs present in outward offices of exchange to validate Customs documents? YES

10 Does the administration apply United Nations restrictions to embargo countries? YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)? NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc): ---

10.2 Other useful information relevant to the exportation of goods from the country: ---

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration: See annex page 6.
<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Country</td>
<td>THAILAND</td>
</tr>
<tr>
<td>To</td>
<td></td>
</tr>
<tr>
<td>From</td>
<td></td>
</tr>
<tr>
<td>Description</td>
<td>얘기에 대한</td>
</tr>
</tbody>
</table>
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: Pre-clearance of M-bags

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

- NO

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- a for Customs processing purposes: 1
- b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

- YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of for any value
- For consignments for personal use of a value in excess of 160 DEM = 5000 MKD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: YES
- Postal employee: YES
- Customs officer: YES
- Carrier (the Post): YES
2.4 Any other documents that may be required by the country's Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g., taxation or entry number):

- Pro forma invoice
- Commercial invoice
- Certificate of origin of goods (not mandatory)

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Exporter and sender.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Postal items containing dutiable goods are opened by a commission in the presence of a Customs official, and Customs clearance is effected in accordance with the type of importation.

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities YES
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: immediately
- Low-value, non-taxable items: immediately
- Low-value, taxable items: 24 hours
- High-value items: 24 to 72 hours (1 to 3 days)
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 160 DEM = 5000 MKD
- Commercial items: —
- Non-commercial goods: 80 DEM (2500 MKD) – importation of single samples
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: —
- Commercial imports: —
- Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average rate of duty</td>
<td>15.5%</td>
</tr>
<tr>
<td>Customs fee on the value of the goods</td>
<td>1%</td>
</tr>
<tr>
<td>Licence</td>
<td>5% or 25%</td>
</tr>
<tr>
<td>Excise</td>
<td>For luxury products</td>
</tr>
<tr>
<td>Deductions</td>
<td>For certain agricultural and food products</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importation</td>
<td>Letter post: 54 MKD</td>
</tr>
<tr>
<td>Presentation to Customs</td>
<td>Postal parcels: 153 MKD</td>
</tr>
<tr>
<td>Pre-clearance</td>
<td>M bags: 153 MKD</td>
</tr>
<tr>
<td>Processing</td>
<td>EMS items: 153 MKD</td>
</tr>
<tr>
<td>Advice to addressee</td>
<td></td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- **Customs duties:** By payment order of the National Bank of the former Yugoslav Republic of Macedonia, payable in cash or by cheque.
- **Charges:** By money order payable in cash or by cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

The addressee is invited to come to the post office to pay customs duty and collect the item; for certain types of item, delivery and collection of duty takes place at the addressee’s place of address.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

The Post and the Customs cancel the documents concerning the presentation of the items to Customs.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, e.g. narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations).

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

   Please refer to the List of Prohibited Articles published by the UPU concerning the former Yugoslav Republic of Macedonia.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

   \textbf{Customs official:}
   \begin{itemize}
   \item Chef du service douanier
   \item Rue «N. Karev» bb
   \item SKOPJE
   \item Tel: (+389 91) 161 400
   \item Fax: (+389 91) 141 298
   \end{itemize}

   \textbf{Postal official:}
   \begin{itemize}
   \item Chef du service du trafic postal
   \item Rue «O. Nikolov» bb
   \item SKOPJE
   \item Tel: (+389 91) 228 510
   \item Fax: (+389 91) 231 550
   \end{itemize}

---

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- For commercial samples: domestic form
- Documents for importation of samples and advertising material
- Other documents depending on the type of importation

8.1 Value threshold requirements when such obligatory documents accompany goods:

- 

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

- 

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Commercial invoice, pro forma invoice, certificate of origin of goods, CN 23/CP 72 forms.

9. Is Customs present in outward offices of exchange to validate Customs documents?

YES

10. Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

- 

10.2 Other useful information relevant to the exportation of goods from the country:

Special conditions are imposed for the export of national treasures, silver, gold articles, works of art.

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

- 

-
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1

b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of no threshold
- For consignments for personal use of a value in excess of no threshold

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee: NO
- Postal employee: NO
- Customs officer: YES
- Carrier: NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

Pro forma invoice, commercial invoice and provisional export declaration.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Collection of necessary duties
- Check of documents accompanying items
- Presentation of items and documents to Customs
- Opening and check of items in presence of a joint commission and the addressee (if necessary) at the request of Customs

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 1–5 days
- Low-value, non-taxable items: 1–5 days
- Low-value, taxable items: 1–5 days
- High-value items: 1–5 days
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: no threshold
- Commercial items: no threshold
- Non-commercial goods: no threshold
- Other types of imports: no threshold

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: no threshold
- Commercial imports: no threshold
- Personal imports: no threshold

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duties: Cash</td>
<td></td>
</tr>
<tr>
<td>Charges: Customs clearance (for parcels)</td>
<td>250 000 TRL</td>
</tr>
<tr>
<td>Charges: Customs clearance (for letter-post items)</td>
<td>150 000 TRL</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash
- Charges: Cash

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

- —
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Expert
Başbakanlık
Gümrük Müşteşarlığı
Gümrükler Genel Müdürlüğü
06100 ANKARA
Tel: (+90 312) 310 3880/357

**Postal official:**
Présidente adjointe
Direction générale des postes
Département des relations internationales
06101 ANKARA
Tel: (+90 312) 309 5420
Fax: (+90 312) 309 5408

**Other official:**
Directeur
Direction générale des postes
Département des relations internationales
06101 ANKARA
Tel: (+90 312) 309 5421
Fax: (+90 312) 309 5408

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8  Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

   Invoice and certificate of origin.

8.1  Value threshold requirements when such obligatory documents accompany goods:

   No threshold.

8.2  Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

   YES

8.3  On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

   Invoice, certificate of origin, health certificate and export licence.

9  Is Customs present in outward offices of exchange to validate Customs documents?

   NO

10  Does the administration apply United Nations restrictions to embargo countries?

   YES

10.1  Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

   NO

10.1.1  If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

   —

10.2  Other useful information relevant to the exportation of goods from the country:

   —

10.3  Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

   —
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS  YES
- Postal parcels  YES
- Small packets  YES
- Letter-post items  NO
- Registered items  YES
- Insured letters  YES
- Other:  M bags

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

- Invoices.

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1
b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of 1000 USD
- For consignments for personal use of a value in excess of 500 USD

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee  YES
- Postal employee  —
- Customs officer  —
- Carrier  —
2.4 Any other documents that may be required by the country's Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Invoices
- Permit where required
- Phytosanitary and sanitary certificates

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

YES

2.5.1 If so, please specify these agreements:

- EUR 1 ie ACP/EU
- Certificate of origin where required

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- EUR 1 – Customs
- Certificate of origin – Export Promotion Board

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- Parcels presented to Customs for examination
- Dutiable parcels are assessed for duty and taxes
- Non-dutiable parcels are released outright

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier NO
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments YES
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs YES

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: less than 10 minutes
- Low-value, non-taxable items: less than 15 minutes
- Low-value, taxable items: less than 20 minutes
- High-value items: 48 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: 100 000 UGX
- Commercial items: No exemption
- Non-commercial goods: Exemptions under 3rd Schedule; SI Remission Order
- Other types of imports: No exemption

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: Above 1 million UGX no upper ceiling
- Commercial imports: No upper ceiling
- Personal imports: No upper ceiling

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Import duty</td>
<td>0–25%</td>
</tr>
<tr>
<td>VAT</td>
<td>17%</td>
</tr>
<tr>
<td>Withholding tax</td>
<td>4%</td>
</tr>
<tr>
<td>Import commission</td>
<td>2%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Customs charges other than taxes —</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Bank drafts only.
- Charges: —

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Collection of duty on delivery at Post office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

The Post office returns to Customs the undelivered items.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country's import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees' compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

\begin{tabular}{ll}
  Articles/goods & Condition or quota  \\
  admitted conditionally & (eg presentation of permit) \\
  Arms & Permit from the Ministry of Internal Affairs \\
  Explosives & Defence & Internal Affairs \\
  Narcotics & Police, National Drug Authority \\
  Pornography & Ministry of Ethics & Integrity \\
\end{tabular}

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

\begin{verbatim}
Customs official:
Customs Officer
P.O. Box 444
KAMPALA
Tel: (+256 41) 246 331
Fax: (+256 41) 236 786

Postal official:
Chief Manager
Mails & Parcels
P.O. Box 7106
KAMPALA
Tel: (+256 41) 251 913
Fax: (+256 41) 346 450/232 564
\end{verbatim}

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

Export certificate, export invoices, phytosanitary/sanitary certificate, re-export certificate.

Required, irrespective of quantity.

YES

– Export certificate: All items
– Phytosanitary and sanitary: Drugs and dry insects
– Re-exports: Machinery/equipment for repairs abroad
– Mounted game trophies: Permit from game warden

YES

YES

Currency notes, dangerous drugs, poisons, explosives, false money and bills of exchange, blank invoices, postal franking machines.

Provided one gets the necessary required certificates.
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items/Printed papers/Items in wrappers YES
- Registered items YES
- Insured letters NO
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty? NO

2.1.1 If so, what? —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: 1
b for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)? NO

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is "YES", indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
Customer Guide – Useful information on Customs matters

Ukraine

2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

- Pro forma invoice
- Export declaration

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

- No

2.5.1 If so, please specify these agreements:

- 

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

- 

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

- 

3.2 Role of the Post in the Customs procedure:

- Declarant: Yes
- Carrier: Yes
- Checks the consignments to find those admitted without formalities: No
- Opens the consignments: Yes
- Prepares declarations for consignments subject to duties and taxes: No
- Advances the amount of duties and taxes to Customs: Yes

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: *
- Low-value, non-taxable items: *
- Low-value, taxable items: *
- High-value items: *

* The times are not defined by customs legislation.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

• Gifts: —
• Commercial items: up to 100 USD
• Non-commercial goods: —
• Other types of imports: 200 euros

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

• Goods which require a formal Customs entry: —
• Commercial imports: —
• Personal imports: —

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee:</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fee</td>
<td>In accordance with ETT</td>
</tr>
<tr>
<td>Customs duty</td>
<td>In accordance with tariffs</td>
</tr>
<tr>
<td>VAT</td>
<td>20%</td>
</tr>
<tr>
<td>Excise</td>
<td>In accordance with tariffs</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>According to tariffs</td>
</tr>
<tr>
<td>Inward parcels</td>
<td>5 USD – for CIS 0.40 kop.</td>
</tr>
<tr>
<td>Outward parcels</td>
<td>1 USD – for CIS 0.40 kop.</td>
</tr>
<tr>
<td>Inward small packets</td>
<td>4 USD – for CIS 0.40 kop.</td>
</tr>
<tr>
<td>Outward M bags</td>
<td>5 USD – for CIS 0.40 kop.</td>
</tr>
</tbody>
</table>

Fee for customs formalities when customs duty is charged.

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Payment in cash or by offsetting.

Charges: Payment in cash or by offsetting.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

– Collection at customs for legal persons
– Customs duty collected on delivery at post offices, for individuals and legal persons

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

No conditions are set by customs legislation.
6 Lists of prohibited¹ and restricted² articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad: The lists may be consulted at the competent authorities. Please refer to the List of Prohibited Articles published by the UPU concerning Ukraine.

6.2 Where applicable:
   a articles not listed in the general prohibitions: —
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation: —

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

<table>
<thead>
<tr>
<th>Articles/goods</th>
<th>Condition or quota</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special arms and technologies</td>
<td>Permit</td>
</tr>
<tr>
<td>Means of communication</td>
<td>Permit</td>
</tr>
<tr>
<td>Food products</td>
<td>Certificate</td>
</tr>
<tr>
<td>Alcohol and tobacco products</td>
<td>Certificate</td>
</tr>
</tbody>
</table>

6.4 Other relevant information

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

<table>
<thead>
<tr>
<th>Customs official:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director of the Non-Commercial Operations Section</td>
</tr>
<tr>
<td>Ukraine State Customs Service</td>
</tr>
<tr>
<td>Dekhtiariskaia 11</td>
</tr>
<tr>
<td>KIEV - 119</td>
</tr>
<tr>
<td>Tel: (+38 044) 247 28 00</td>
</tr>
<tr>
<td>Fax: (+38 044) 247 28 01</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Postal official:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Director of Affairs concerning Service Provision, Handling and Mail Transport Technology, &quot;Ukrpochta&quot;</td>
</tr>
<tr>
<td>Khreschatyk 22</td>
</tr>
<tr>
<td>KIEV - 1</td>
</tr>
<tr>
<td>Tel: (+38 044) 226 23 00</td>
</tr>
</tbody>
</table>

¹ Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

² Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

9 Is Customs present in outward offices of exchange to validate Customs documents?

10 Does the administration apply United Nations restrictions to embargo countries?

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

10.2 Other useful information relevant to the exportation of goods from the country:

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

---

All documents required by national customs legislation.

— For legal persons: N/A

— For natural persons: consignment of goods

YES

YES

NO

---

Exportation of goods must conform to national customs legislation.

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS YES
- Postal parcels YES
- Small packets YES
- Letter-post items YES
- Registered items YES
- Insured letters YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

—

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a for Customs processing purposes: —
b for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (e.g. pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (e.g. taxation or entry number):

Commercial invoice.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g. North American Free Trade Agreement (NAFTA/European Union)?

NO

2.5.1 If so, please specify these agreements:

—

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Customs authority.

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

– User present
– 4% of goods subject to customs duty

3.2 Role of the Post in the Customs procedure:

- Declarant YES
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 10 minutes on average
- Low-value, non-taxable items: 10 minutes on average
- Low-value, taxable items: 10 minutes on average
- High-value items: 10 minutes on average
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:
- Gifts: —
- Commercial items: 500 AED
- Non-commercial goods: 500 AED
- Other types of imports: according to lists

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:
- Goods which require a formal Customs entry: unspecified value
- Commercial imports: unspecified value
- Personal imports: unspecified value

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>—</td>
<td>4% of basic value or added value</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges:</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance fee</td>
<td>2 AED for the Post</td>
</tr>
<tr>
<td></td>
<td>10 AED for Customs</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

<table>
<thead>
<tr>
<th>Customs duties</th>
<th>Charges:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash.</td>
<td>Cash.</td>
</tr>
</tbody>
</table>

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collected from customs, following advice sent to addressee by post office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

- Please refer to the List of Prohibited Articles published by the UPU concerning the United Arab Emirates.

6.2 Where applicable:

- Articles not listed in the general prohibitions:
- If there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

- Articles whose dispatch or importation by mail is prohibited or regulated:
  - Arms and ammunition (or parts thereof).
  - Charged butane gas lighters and refills (Uncharged lighters are admitted).
  - Inflammable films, celluloid (raw) or items made from celluloid.
  - Pressurized containers (aerosols).
  - Items emitting radiation.
  - Explosive or inflammable articles, or any other dangerous articles.
  - Broadcasting and receiving transmission sets except those authorized to be obtained according to the law.
  - Products of pork meat and its derivatives.
  - Roots, seeds, plants and parts of plants, unless accompanied by a public health certificate.
  - Insecticide and extermination products.
  - Living creatures except:
    - bees, leeches and silkworms;
    - parasites and destroyers of noxious insects intended for the control of these insects are allowed provided that they are exchanged between officially recognized institutions.
  - Medical drugs, unless export licence is obtained.
  - Poisonous articles.
  - Dangerous drugs, and articles having a psychotropic effect.
  - Alcoholic liquors.
  - Political communications.
  - Any printed article bearing nude photos, full or partial.
  - Any printed matter bearing an insult to the Arabs and Muslims.
  - Artificial articles offensive to the beliefs of Islam, or to the motto of the United Arab Emirates, or injurious to Arab dignity.
  - Filthy, indecent or sexually explicit films.
  - Gold, jewellery, platinum, precious stones and silver, unless sent by insured mail.
  - Ivory.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

- Articles/goods admitted conditionally
- Condition or quota (eg presentation of permit)

6.4 Other relevant information

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
ABU DHABI
Responsable des douanes au bureau central des postes à Abu Dhabi
BP 225
Tel: (+971 2) 334 832
Fax: (+971 2) 343 232

DUBAI
Directeur du centre douanier des postes au bureau central des postes à Dubai
BP 3222
Tel: (+971 4) 372 146
Fax: (+971 4) 346 645

ASH-SHARIQAH (SHARJAH)
Responsable des douanes au bureau central des postes d’Ash-Shariqah
BP 1651
Tel: (+971 6) 725 444
Fax: (+971 6) 722 953

AJMAN
Responsable des douanes au bureau central des postes à Ajman
BP 388
Tel: (+971 6) 422 257
Fax: (+971 6) 426 285

RA’S AL-KHAYMAH
Responsable des douanes au bureau central des postes à Ra’s Al-Khaymah
BP 8
Tel: (+971 7) 333 517
Fax: (+971 7) 334 566

AL-FUJAYRAH
Responsable des douanes au bureau central des postes à Al-Fujayrah
BP 296
Tel: (+971 9) 224 335
Fax: (+971 9) 223 275
B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

8.1 Value threshold requirements when such obligatory documents accompany goods:

8.2 Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

Document for circulation of goods (transit or re-export).

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

—

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

- for Customs processing purposes: 1
- for parcel accounting purposes: —

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administra-
tion (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)? NO

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

- Declarant NO
- Carrier YES
- Checks the consignments to find those admitted without formalities NO
- Opens the consignments NO
- Prepares declarations for consignments subject to duties and taxes NO
- Advances the amount of duties and taxes to Customs NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 24 hours
- Low-value, non-taxable items: 24 hours
- Low-value, taxable items: 24 hours
- High-value items: 24 hours

Each shipment of merchandise shall have an invoice or bill of sale (or in the case of merchandise not purchased or consigned for sale, a statement of the fair retail value in the country of shipment), giving an accurate description and the purchase price of the merchandise, securely attached to the outside of the mail article or enclosed therein. If the shipment consists of more than one mail article, a copy of the invoice should accompany each mail article, or else the invoice shall accompany the mail article bearing the declaration, and that mail article shall be marked “Invoice enclosed”.

The U.S. Postal Service presents all inbound foreign mail to Customs for examination. Customs segregates the mail for enforcement and admissibility purposes and for duty assessment. Mail not retained by Customs at this point is returned to the Postal Service for delivery in the U.S.
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 100 USD
- Commercial items: 200 USD
- Non-commercial goods: 200 USD
- Other types of imports: —

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: 2000 USD
- Commercial imports: 2000 USD — Textiles regardless of value
- Personal imports: 2000 USD

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

Duty or fee: Duty

Applicable rates: Based on HTS codes

Charges:

Amount in local currency:

US Customs processing fee 5 USD
US Postal collection fee 3.75 USD

Customs duties:

For payment of duties to US Postal Carrier: Cash, cheque, money order.
For payment of duties on pick-up at Post Office: Cash, cheque, money order, credit card, debit card.

Charges: Same as above.

Packages that require payment of duty will have Customs form CF 3419A, which is the Customs Mail Entry attached to the wrapper. This form will have been filled out by the examining Customs officer and will contain the tariff item number, rate of duty, processing fee and total amount to be paid for that shipment. The package is then returned to the Postal Service for local delivery and collection of both duty and a postal handling fee, which is assessed by the Postal Service. Some mail importations valued at more than 2000 USD will require a formal entry by the importer rather than the procedure just described.

Detach both copies of CF 3419A, Customs Mail Entry, and mark the Mail Entry forms to show reason for non-delivery. Complete PS form 2933, Register of Uncollected Customs Charges, in duplicate, listing uncollected items in numerical order according to the seven digit serial numbers on CF 3419A. Forward PS 2933 with both copies of CF 3419A to Customs National Finance Center. Mark items with reason for non-delivery. Air letters, aerogrammes, air postcards bearing a return address will be returned via air. All other undeliverable items will be returned via surface.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

Please refer to the List of Prohibited Articles published by the UPU concerning the United States of America.

Articles/goods admitted conditionally and condition or quota (eg presentation of permit)

The Food and Drug Administration prohibits the importation, by mail or in person, of fraudulent prescription and non-prescription drugs and medical devices. These may include unorthodox «cures» for medical conditions including cancer, AIDS and multiple sclerosis. While these drugs and devices may be completely legal elsewhere, if they have not been approved for use in the United States, they may not be brought in, even under a prescription issued by a foreign physician or under the supervision of a domestic physician. They may not legally enter the United States and may be confiscated upon arrival by mail.

Ceramic tableware sold abroad may contain dangerous levels of lead in the glaze which may be extracted by acid foods and beverages. The Food and Drug Administration recommends that ceramic tableware, especially when purchased in Mexico, the People’s Republic of China, Hong Kong or India, be tested upon your return for lead release by a commercial laboratory or be used for decorative purposes.

For additional information, contact your nearest FDA office or write to:

Food and Drug Administration
Division of Import Operations and Policy (HFC–170)
5600 Fishers Lane
ROCKVILLE, MARYLAND 20857
Tel: (+1 301) 443 6553

The United States Customs Service is authorized by law to prohibit the importation of goods that violate U.S.-registered intellectual property rights, ie trademarks and copyrights. This authority extends to articles imported into the United States through the international mail system. Goods imported in violation of intellectual property rights are subject to seizure and forfeiture. In addition, Customs may assess a monetary penalty, based on the domestic value of the articles, against the importer. Examples of unlawful merchandise include:

- articles which bear counterfeit trademarks such as fake designer or brand-name clothing or watches;
- toys which are unlawful copies of copyright protected designs;
- unauthorized reproductions of certain sound recordings.

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
6.3 (Cont.)

The Customs Regulations governing intellectual property rights may be found in Title 19, Code of Federal Regulations, Part 133. There are other categories of merchandise whose importation into the United States is also restricted or prohibited. These include: certain foodstuffs; certain domesticated and wild animals; products from endangered species; narcotics and certain weapons. The consequences of attempting to enter restricted or prohibited merchandise vary according to the law violated. The Customs governing these classes of merchandise may be found in Title 19, Code of Federal Regulations, Part 12. For additional information on the above restrictions, please contact the nearest U.S. Customs Service office or write to:

U.S. Customs Service
Office of Regulations and Rulings
ATTN: Intellectual Property Rights Branch
WASHINGTON, D.C. 20229

6.4 Other relevant information

Same as 6.3.

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

Customs official:
Robert M. Woods
Program Manager
International Mail
U.S. Customs Service
Trade Compliance
Office of Field Operations
1300 Pennsylvania Ave, NW
Room 5.2A/67
WASHINGTON, D.C. 20229
Tel: (+1 202) 927 0801
Fax: (+1 202) 927 1096
E-mail: woods@woodsr06.customs.sprint.com

List of Foreign Mail Units of the Customs Service

Headquarters
U.S. Customs Service
Office of Field Operations
Trade Compliance/Cargo Control & Entry
1300 Pennsylvania Ave, NW
WASHINGTON, D.C. 20229
Tel: (+1 202) 927 0801
Fax: (+1 202) 927 1096
Addresses to U.S. Customs Service, Foreign Mail Unit

**Buffalo***
1200 William St, Room 139
BUFFALO, NY 14240
Tel: (+1 716) 551 4319
Fax: (+1 716) 551 4319

**Chicago**
11600 W. Irving Park Road
CHICAGO, IL 60666
Tel: (+1 312) 353 6140
Fax: (+1 312) 353 2759

**Dallas/Ft. Worth**
P.O. Box 619050
DALLAS/FT. WORTH, TX 75261
Tel: (+1 972) 574 2128
Fax: (+1 972) 574 2041

**Detroit***
GMF Room 226
1401 W. Fort St
DETROIT, MI 48233
Tel: (+1 313) 226 3137
Fax: (+1 313) 226 6513

**Honolulu**
3599 N. Nimitz Hwy
HONOLULU, HI 96818
Tel: (+1 808) 422 9608
Fax: (+1 808) 422 0461

**Los Angeles**
Room B 202
300 N. Los Angeles St
LOS ANGELES, CA 90012 3391
Tel: (+1 213) 894 4749
Fax: (+1 213) 894 2508

**Miami**
P.O. Box 59–3244
MIAMI, FL 33159
Tel: (+1 305) 536 5846
Fax: (+1 305) 526 2114

**Minneapolis/St. Paul***
Room 506
180 E. Kellogg Blvd
ST. PAUL, MN 55101
Tel: (+1 612) 290 3639
Fax: Call first

**Newark**
80 County Road
JERSEY CITY, NJ 07097
Tel: (+1 201) 714 9834
Fax: (+1 201) 714 7689

**New York – JFK Airport**
Building 250
JFK Airport
JAMAICA, NY 11430
Tel: (+1 718) 553 1448
Fax: (+1 718) 553 0812

**Oakland/San Francisco**
Room 416
1675 7th St
OAKLAND, CA 94615
Tel: (+1 510) 273 7560
Fax: (+1 510) 273 6158

**Seattle/Tacoma**
16601 Air Cargo Road
SEATTLE, WA 98158
Tel: (+1 206) 553 5382
Fax: (+1 206) 553 7724

**Washington, D.C., Dulles Airport**
44715 Prentice Dr
DULLES, VA 20101
Tel: (+1 703) 406 6498
Fax: (+1 703) 406 6487

* These facilities handle Canadian mail only.

24 hour contact by area

<table>
<thead>
<tr>
<th>Area</th>
<th>Tel</th>
<th>Fax</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>NORTHEAST</strong></td>
<td>(+1 207) 975 1740</td>
<td></td>
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<tr>
<td><strong>NORTHCENTRAL</strong></td>
<td>(+1 407) 975 1760</td>
<td></td>
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<tr>
<td><strong>SOUTHEAST</strong></td>
<td>(+1 407) 975 1780</td>
<td></td>
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<tr>
<td><strong>PACIFIC</strong></td>
<td>(+1 407) 975 1800</td>
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</tbody>
</table>

Postal official:
Manager International Operations
475 L’Enfant Plaza SW Room 6801
WASHINGTON D.C. 20260-7103
Tel: (+1 202) 268 6033
Fax: (+1 202) 268 7232
### B. Exports

8. **Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:**

8.1 **Value threshold requirements when such obligatory documents accompany goods:**

8.2 **Are there any procedures to be complied with for national duty/tax refunds (eg VAT)?**

8.3 **On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:**

9 **Is Customs present in outward offices of exchange to validate Customs documents?**

10 **Does the administration apply United Nations restrictions to embargo countries?**

10.1 **Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?**

10.1.1 **If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):**

10.2 **Other useful information relevant to the exportation of goods from the country:**

10.3 **Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:**

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<td></td>
<td></td>
</tr>
</tbody>
</table>

See annex page 8.
Annex
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (i.e., dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

<table>
<thead>
<tr>
<th>Item Type</th>
<th>Yes/No Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMS</td>
<td>YES</td>
</tr>
<tr>
<td>Postal parcels</td>
<td>YES</td>
</tr>
<tr>
<td>Small packets</td>
<td>YES</td>
</tr>
<tr>
<td>Letter-post items</td>
<td>NO</td>
</tr>
<tr>
<td>Registered items</td>
<td>YES</td>
</tr>
<tr>
<td>Insured letters</td>
<td>—</td>
</tr>
<tr>
<td>Other</td>
<td>—</td>
</tr>
</tbody>
</table>

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?  

   NO

2.1.1 If so, what?

   —

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Customs</td>
<td>1</td>
</tr>
<tr>
<td>b) Parcel</td>
<td>1</td>
</tr>
</tbody>
</table>

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

   YES

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

   - For consignments for commercial use of a value in excess of
     In all cases
   - For consignments for personal use of a value in excess of
     In all cases

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

   - Consignee  YES
   - Postal employee  YES
   - Customs officer  NO
   - Carrier  NO
2.4 Any other documents that may be required by the country’s Customs administration (eg pro forma invoice, commercial invoice, provisional export declaration, etc) and any additional information required to support Postal entry (eg taxation or entry number):

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (eg North American Free Trade Agreement (NAFTA/European Union)?

2.5.1 If so, please specify these agreements:

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

3.2 Role of the Post in the Customs procedure:

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: *
- Commercial items: *
- Non-commercial goods: *
- Other types of imports: *
  * The Customs exemption threshold for postal items of all kinds is under 20 USD.

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: *
- Commercial imports: *
- Personal imports: *
  * No maximum value threshold for merchandise imported by mail, except gifts – maximum value: 2000 USD.

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

Duty or fee: VAT

Amount in local currency:

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

Charges:

| Charge for declaration form               | 0.2 USD |
| Charge for Customs clearance:             |         |
| – Postal items over 500 g:                | 0.3 USD*|
| – M bags up to 5 kg:                      | 0.6 USD*|
| – M bags from 5–10 kg:                    | 1.2 USD*|
| – M bags over 10 kg:                      | 2.4 USD*|
| * Applied for dutiable items only         |         |

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

Customs duties: Cash and cheque.

Charges: Cash.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

- Pick-up at Customs
- Delivery
- Collection of duty on delivery

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items: —
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:

a articles not listed in the general prohibitions:

b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

Please refer to the List of Prohibited Articles published by the UPU concerning Viet Nam.

—

List of commodities banned from export and import in 1998
(Issued together with Decision No 11/1998/QD-TTg of 23 January 1998, of the Prime Minister)

I. Commodities banned from export:

1 Weapons, ammunition, explosives, military technical equipment.
2 Antiques.
3 Narcotics of all kinds.
4 Toxic chemicals.
5 Logs, sawn and peeled timber, firewood, charcoal made from wood or firewood, wood and forest products made from timber of Group IA and planks processed from timber of Group IIA on the list, together with Decree No 18/HDBT of 17 January, 1992; material rattan.
6 Wild animals and animals and plants of rare and precious species.

II. Commodities banned from import:

1 Weapons, ammunition, explosives, military technical equipment.
2 Narcotics of all kinds.
3 Toxic chemicals.
4 Depraved and reactionary cultural products.
5 Firecrackers, fireworks and flares of all kinds. Children’s toys harmful to ethical education, social order and safety.
6 Cigarettes (except for those as personal effects in prescribed quantity).
7 Used consumer goods (except for transferred assets, including commodities in service of personal needs of individuals with diplomatic titles of foreign countries, international organizations and personal effects in prescribed quantity).
8 Cars and self-propelled vehicles with right-hand drive (including those in knock-down form).
9 Used spare parts of automobiles of all kinds, motorbikes and motor tricycles; including chassis mounted with used automobile engines of all kinds.

\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.

\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
List of import and export commodities subject to specialized management
(Issued together with Decision No 11/1998/QD-TTg of 23 January 1998, of the Prime Minister)

1. Lists of export minerals and import chemicals shall comply with the guiding regulations of the Ministry of Industry.
2. Lists of forest plants and animals for export, drugs and materials for production of crop protection drugs and veterinary drugs; animal feed and materials for the production of animal feed, shall comply with the guiding regulations of the Ministry of Agriculture and Rural Development.
3. Lists of addictive drugs and substances, psychotropic agents and pre-substances. A number of machines, equipment and instruments for human medical treatment, to be imported under the guiding regulations of the Ministry of Health.
4. Lists of rare and precious living aquatic products used as breeds, feed and medicines in aqua culture, to be imported and/or exported under the guiding regulations of the Ministry of Aquatic Resources.
5. Wave transmitters, radio transmitters and receivers; exchange boards of various kinds, to be imported under the guiding regulations of the General Department of Post and Telecommunications.
6. Cultural products and fine art works managed by the State, cinematographic works, special printing equipment, recorded video tapes, to be exported and/or imported under the guiding regulations of the Ministry of Culture and Information.
7. Equipment and machinery used exclusively for banking services, to be exported and/or imported under the guiding regulations of the State Bank of Viet Nam.

Note: The itemized lists of the aforesaid commodities shall comply with Decree No 89-CP of 15 December 1995, of the Government.

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

*Same as 6.2 b.*

6.4 Other relevant information

—

7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs official:**
Viet Nam General Department of Customs
51 Nguyen van Cu Street
Gia lam
HANOI
Tel: (+84 4) 826 7716
Fax: (+84 4) 826 3905

**Postal official:**
Postal Division
VNPT
18 Nguyen Du Street
HANOI
Tel: (+84 4) 826 3576
Fax: (+84 4) 822 8680
B. Exports

8. Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.1 Value threshold requirements when such obligatory documents accompany goods:</td>
<td>All cases.</td>
</tr>
<tr>
<td>8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?</td>
<td>YES</td>
</tr>
<tr>
<td>8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:</td>
<td></td>
</tr>
<tr>
<td>- Licence of Authorized Office for goods exported with conditions</td>
<td>YES</td>
</tr>
<tr>
<td>- Decision of the Ministry of Finance (in case of refunding duty/tax)</td>
<td>YES</td>
</tr>
</tbody>
</table>

9. Is Customs present in outward offices of exchange to validate Customs documents?

   YES

10. Does the administration apply United Nations restrictions to embargo countries?

    YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

    YES

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

    Same as 6.2 b.

10.2 Other useful information relevant to the exportation of goods from the country:

    —

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

    —
A. Imports

1 Categories of items that may contain goods subject to Customs duty

Some countries do not allow taxable (ie dutiable) goods to be contained in certain categories of item

1.1 Types of item in which the administration permits the inclusion of dutiable and/or taxable goods:

- EMS: YES
- Postal parcels: YES
- Small packets: YES
- Letter-post items: YES
- Registered items: YES
- Insured letters: YES
- Other: —

2 Customs requirements

2.1 Does the administration require other additional information on the CN 22 label for items containing certain goods subject to Customs duty?

2.1.1 If so, what?

2.2 Number of copies of the CN 23/CP 72 Customs declarations/dispatch notes required by the administration

a) for Customs processing purposes: 1
b) for parcel accounting purposes: 1

2.3 At import for Postal consignments, does Customs require the lodgement of the Goods Declaration (national form)?

2.3.1 If so, details of cases in which lodgement of this declaration is necessary (indication of value in local currency):

- For consignments for commercial use of a value in excess of —
- For consignments for personal use of a value in excess of —

2.3.2 If the answer to question 2.3 is “YES”, indication of persons authorized to lodge the Goods Declaration:

- Consignee —
- Postal employee —
- Customs officer —
- Carrier —
2.4 Any other documents that may be required by the country’s Customs administration (e.g., pro forma invoice, commercial invoice, provisional export declaration, etc.) and any additional information required to support Postal entry (e.g., taxation or entry number):

Commercial invoice, certificates of origin, permits for controlled and restricted goods, e.g., firearms, seeds, and drugs.

2.5 Does the use of the documents mentioned under 2.4 result from the application of economic agreements (e.g., North American Free Trade Agreement (NAFTA), European Union)?

YES

2.5.1 If so, please specify these agreements:

Trade Agreements.

2.6 Authorities empowered to issue and authenticate the documents mentioned under 2.4 where necessary:

Department of Customs and Excise, Chamber of Commerce, Ministry of Trade and Commerce (as per Trade Agreement).

3 Customs procedures

3.1 Brief description of the Customs procedure used for Postal items:

Parcels are detained for production of commercial invoices and sales tax numbers.

3.2 Role of the Post in the Customs procedure:

- Declarant: NO
- Carrier: YES
- Checks the consignments to find those admitted without formalities: NO
- Opens the consignments: NO
- Prepares declarations for consignments subject to duties and taxes: NO
- Advances the amount of duties and taxes to Customs: NO

3.3 Time normally needed for Customs clearance of the following categories of item (these categories are defined in the WCO Guidelines on Express Items):

- Documents: 15 minutes
- Low-value, non-taxable items: 15 minutes
- Low-value, taxable items: 5 hours
- High-value items: 5 hours
4 Customs admission thresholds

4.1 Exemption threshold (if any) in local currency for:

- Gifts: 800 ZWD
- Commercial items: 100 ZWD
- Non-commercial goods: 100 ZWD
- Other types of imports: 100 ZWD

4.2 Maximum value thresholds for goods imported by post, with indication of admission value thresholds (if any) in local currency and import conditions:

- Goods which require a formal Customs entry: No limit
- Commercial imports: No limit
- Personal imports: No limit

5 Customs duties and Postal charges

5.1 Nature and average rate of applicable Customs duties and other fees on imports (eg VAT):

<table>
<thead>
<tr>
<th>Duty or fee</th>
<th>Applicable rates:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs duty</td>
<td>5–65%</td>
</tr>
<tr>
<td>Import tax</td>
<td>17.5–25%</td>
</tr>
<tr>
<td>Surtax</td>
<td>10%</td>
</tr>
</tbody>
</table>

5.2 Other charges that may be collected for Customs treatment or clearance (eg processing or clearance fees). Amount in local currency:

<table>
<thead>
<tr>
<th>Charges</th>
<th>Amount in local currency:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clearance and accounting fee</td>
<td>2–60 ZWD per parcel</td>
</tr>
</tbody>
</table>

5.3 Acceptable methods of payment from customers for Customs duties and charges (eg cash, cheque, credit card, etc):

- Customs duties: Cash and cheque.
- Charges: Cash and cheque.

5.4 Delivery procedure for items on which Customs duty is payable (eg pick-up at Customs, delivered, collection of duty on delivery, etc):

Collection of duty on delivery to the nearest Post office.

5.5 Conditions to be met in case of return of refused or undeliverable dutiable items:

For refusal, if the parcel is still in Customs custody, the importer makes a written request that the parcel be returned to sender. The undeliverable ones are sent to the Returned Letter Office in Bulawayo where they are disposed of by auction.
6 Lists of prohibited\(^1\) and restricted\(^2\) articles

There are various prohibitions on items sent via international mail, ranging from worldwide prohibitions, eg narcotics, country-specific prohibitions (subject to that country’s import regulations) and Postal prohibitions by country (allowable by import laws, but prohibited under Postal regulations)

6.1 Lists made available to the Postal officials responsible for accepting Postal items for abroad:

6.2 Where applicable:
   a articles not listed in the general prohibitions:
   b if there is no list mentioned in 6.1, articles that are prohibited from importation, entry or transmission by post as a result of national legislation:

6.3 Articles which require the addressees’ compliance with import restrictions or conditions (permits, quotas, etc). Conditions or quotas applicable:

   \begin{tabular}{|l|l|}
   \hline
   Articles/goods & Condition or quota	\
   \hline
   admited conditionally & (eg presentation of permit) \\
   \hline
   Seeds & Phytosanitary certificate from country of export \\
   Live plants & Ditto \\
   \hline
   \end{tabular}

6.4 Other relevant information

Importation of prohibited goods is an offence and liable to prosecution. Restricted items may only be released on production of the relevant permit.

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\(^1\) Definition of a prohibited article: goods, the importation or exportation of which is forbidden by law.
\(^2\) Definition of a restricted article: goods, the importation or exportation of which is controlled or regulated by national legislation.
7 Useful public contacts

7.1 Full address(es) of the officials responsible for Customs clearance of Postal items:

**Customs officials:**
Officer-in-Charge
Harare Post Office
P.O. Box CY78
Causeway
HARARE
Tel: (+263 4) 724 605
Fax: (+263 4) 758 900
Telex: 22280 Custer ZW

Collector Bulawayo
P.O. Box 599
BULAWAYO
Tel: 61304
Fax: 70669
Telex: 33170 Custer ZW

Collector Victoria Falls
P. Bag 5917
VICTORIA FALLS
Tel: 4322
Telex: 51663 Custer ZW

Collector Gweru
P.O. Box 205
GWERU
Tel: 22471
Telex: 77704 Custer ZW

Collector Kwekwe
P. Bag 8146
KWEKWE
Tel: 24288

Collector Mutare
P.O. Box 90
MUTARE
Tel: 61912
Telex: 81192 Custer ZW
### B. Exports

8 Documents which must accompany items containing goods to satisfy the export control or duty/tax refund requirements of the national Customs administration:

- I 38 (Bill of Entry for the exportation of goods by the Post)
- CDI (Exchange Control Form)

8.1 Value threshold requirements when such obligatory documents accompany goods:

5000 ZWD

8.2 Are there any procedures to be complied with for national duty/tax refunds (e.g. VAT)?

NO

8.3 On exportation, list of documents which sometimes accompany goods and circumstances when these documents are requested:

- Export permits: where exportation of the goods in question are restricted
- EURO 1 forms: for preferential treatment in country of destination
- Certificate of origin: for preferential treatment in country of destination

9 Is Customs present in outward offices of exchange to validate Customs documents?

YES

10 Does the administration apply United Nations restrictions to embargo countries?

YES

10.1 Are any articles specifically prohibited for export from your country (other than articles to United Nations embargo countries)?

NO

10.1.1 If so, the particular circumstances underlying this prohibition (seasonal quotas, etc):

Flame lily: for prevention of extinction.

10.2 Other useful information relevant to the exportation of goods from the country:

—

10.3 Forms other than the CN 22 form and the CN 23/CP 72 Customs declarations used by the administration:

—