

# **Guide for Refugees from Ukraine Frequently Asked Questions (FAQs) regarding vehicles (As of 27 March 2024)**

## **Customs treatment of goods and particularly vehicles by refugees from Ukraine into the EU**

### **Case A: Staying in Germany**

**I fled Ukraine with my passenger car.**

**I expect to stay longer and live here.**

A vehicle that has been active in road traffic in Germany for more than a year since crossing the border must change from a Ukrainian to a German registration by 1 April 2024.

The vehicle may no longer be driven in Germany from 1 April 2024 onwards unless it is registered in Germany.

**Therefore, I would like to officially register my passenger car in the EU.**

### **Customs or registration office – Which should I contact first?**

It is recommended to first apply for the customs treatment at the customs office. For the subsequent vehicle inspection for the registration of your passenger car, it is helpful if the customs clearance for your vehicle has already been completed and documented. You are not legally required to follow the recommended order, however.

#### **1 Customs declaration**

**Do I have to declare my vehicle (and the goods I brought with me) to customs?**

In principle: Yes.

Non-EU country goods, for example from Ukraine, intended for private use or consumption within the EU are to be placed under release for free circulation.

#### **3. Import duties and fees**

**I would like to officially register my vehicle in the EU.**

**Do I have to pay import duties for my vehicle:**

### 3.1. [when my vehicle is released for free circulation?](#)

When importing passenger cars (PKW) from outside the EU to Germany,

- an import duty of 10% and
- import turnover tax (VAT) of 19% are charged.

Clearance that takes place at the customs office is free of charge.

### 3.2. [during transfer as personal property during relocation?](#)

For refugees from Ukraine who move their usual place of residence to the customs territory of the Community, their personal property (including vehicles) may be exempted from import duties, provided the conditions set out in Articles 4 to 11 of Regulation (EC) No. 1186/2009 (Customs Exemption Regulation) are met.

## 4. [What conditions must be observed for relocating personal property](#)

The conditions for exemption from duties generally include that the vehicle

- belongs to the person concerned, and
- has been used by them at their previous usual place of residence for at least six months in the country of origin,
- is not sold or otherwise transferred to third parties within a holding period of twelve months after customs clearance, without prior notification to the competent customs office.

For personal property of refugees who have moved their residence from Ukraine to the EU customs territory due to the Russian aggression, the customs office may allow exceptions to the conditions mentioned above.

For new vehicles (first registered in Ukraine from 1 January 2024), no exemption from duties is granted.

## 5. [Formalities / Customs - Forms](#)

### 5.1. [Which customs form is required?](#)

A written customs declaration for placing the passenger car under a customs procedure with exemption from import duties is required.

This can be handed in with form 0350 (Personal property).

This is available for download at Zoll.de.

<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=0350>

You can also access guidance for the form in English there.

Work is under way on preparing a version in Ukrainian that can be filled in.

### 5.2. [Further documents](#)

[What are the documents required for import clearance of the vehicle?](#)

The following are required:

- a vehicle registration document,
- a valid Ukrainian driving licence, may be provided digitally,
- your current residential address in Germany or in the EU.

## 6. Persons eligible

Can my family's vehicle clear customs as relocated personal property?

In principle, the duty exemption as personal property applies to the passenger car belonging to the person relocating.

Refugee family members who lived in the household of the car owner in Ukraine can also register the vehicle as personal property.

A declaration by the family member who has fled is sufficient proof that the vehicle has been handed over by the holder of the vehicle.

## 7. Time-limits

When at the latest do I have to declare my vehicle to customs?

In principle, the vehicle must be declared at the time of entry into the European Union. Personal property must be declared within one year after taking up permanent residence in the EU.

Exceptions are possible.

## 8. Competent customs office

At which customs office can I have my vehicle clear customs?

Across Germany, the vehicle can be cleared at any customs office. The customs office closest to your place of residence can be found using the general office search function at Zoll.de:

[https://www.zoll.de/DE/Service/Dienststellensuche/Dienststellensuche/function/DienststellenSuche\\_Formular.html](https://www.zoll.de/DE/Service/Dienststellensuche/Dienststellensuche/function/DienststellenSuche_Formular.html)

## 9. In special cases: Re-export due to vehicles being defective

I cannot obtain registration for my vehicle for use on public roads because of technical defects. Is an informal re-export to Ukraine possible?

Yes. Transferring it as personal property in Germany is not problematic. There is no need for an invalidation of the customs declaration for export.

As far as we are aware, Ukraine applies a returned goods regime, substantially comparable to EU law on returned goods.

Further details will be announced separately once definitive information has been received.

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## Case B: Short-term stay

I am temporarily staying in Germany. I don't know yet whether I will return to Ukraine or stay in Germany permanently.

I will take my imported goods with me.

### 1. [Customs declaration](#)

What do I have to do if I want to use my vehicle registered in Ukraine [temporarily](#) in Germany?

A customs declaration for placing the passenger car under the temporary admission customs procedure with exemption from import is required. The procedure allows the vehicle to be used in the EU with exemption from import duties.

### 2. [Formalities](#)

What are the formalities required?

When entering the EU via the border, the vehicle is considered to be registered for temporary use. No further formalities are required.

### 3. [Time-limits](#)

How long am I allowed to use my vehicle in the EU temporarily with the import duty exemption?

Generally, the customs procedure for temporary admission should be completed **within six months from the date of entry into the EU.**

At the request of the Ukrainian vehicle owner as the holder of the procedure, this time limit may be extended. This also applies if the original time limit has expired.

For example:                      Entry on 30 September 2023  
   Time limit for procedure: 31 March 2024.

### 4. [Completion of the temporary admission](#)

To complete the procedure, the vehicles must be re-exported before the completion deadline expires or transferred into another customs procedure.

Otherwise, import duties will be incurred, see section I, point I 3.1.

In particular, the transfer as duty-free relocation property can be considered as a subsequent procedure, see point I. 3.2.

## 1. [Where can I find more information?](#)

Information on **customs clearance** of goods brought into the EU by refugees is available on the Customs website below.

<https://www.zoll.de/DE/Fachthemen/Zoelle/Ukrainekrieg/Ukrainekrieg-Waren-Flucht/ukrainekrieg-waren-flucht.html>

2.

You can find supplementary information on **motor vehicle tax** here:

<https://www.zoll.de/DE/Privatpersonen/Kraftfahrzeugsteuer/Ukrainekrieg-und-Kraftfahrzeugsteuer/ukrainekrieg-und-Kraftfahrzeugsteuer.html>

3.

The Federal Ministry of Transport and Digital Infrastructure (BMDV) provides information on the **registration** of vehicles for **public roads** on the following page:

<https://bmdv.bund.de/SharedDocs/DE/Artikel/K/ukraine.html>

## 4. [Who can I contact personally?](#)

4.1

For general questions, the Central Customs Information Desk offers the following contact options, among others:

4.1.1 Hotline for private individuals: +49 228 303-26020

4.1.2 Email addresses:

[info.ukraine@zoll.de](mailto:info.ukraine@zoll.de)

[info.privat@zoll.de](mailto:info.privat@zoll.de)

[enquiries.english@zoll.de](mailto:enquiries.english@zoll.de)

4.1.3 Chatbot TinA <https://tina-zoll.bundesbots.de/>

Furthermore, a new item "Questions in the context of the Ukraine crisis" has been added to [www.zoll.de](http://www.zoll.de) under Contact > Information.

For questions about procedures relating to specific imports, please contact the customs officials at the customs office where the clearance is carried out.

Please find the contact details of the customs office in the general office search function.

[https://www.zoll.de/DE/Service/Dienststellensuche/Dienststellensuche/function/DienststellenSuche\\_Formular.html](https://www.zoll.de/DE/Service/Dienststellensuche/Dienststellensuche/function/DienststellenSuche_Formular.html)