

Postal and courier deliveries from a third country

Postal items and courier shipments from outside the EU may be delivered directly to the recipient if:

- the consignment does not contain goods that are subject to import prohibitions and restrictions and/or specific form requirements (such as approvals), and
- it is accompanied by fully and properly completed documents and particulars

Any applicable import duties may normally be paid at the time of delivery.

In principle, the carrier (postal, courier or express service provider) takes care of the customs formalities as soon as the consignment arrives at the postal and logistics centre and also makes advance payment of the import duties due. However, you should note that the carriers generally charge a separate service fee for making declarations of goods to customs and for paying the import duties.

Information on this should be included in the general terms and conditions of the carrier or the seller.

Postal consignments carried by Deutsche Post AG under the Universal Postal Convention may be forwarded to a customs office if information is missing, incomplete or incorrect. In these cases, you will be informed of the further procedure by a notification letter from Deutsche Post AG.

Postal and courier deliveries sent from within the EU

Parcels and postal items arriving from EU Member States can be delivered directly to the recipient as long as they do not contain any goods that are subject to import prohibitions, restrictions, specific surveillance measures and/or specific form requirements (such as approvals).

Specific provisions concerning postal items and courier shipments from third countries and EU Member States

Postal items and courier shipments containing goods that are subject to import prohibitions, restrictions and/or specific surveillance measures, will not normally be handed over to the recipient.

New arrangements for postal items and courier shipments in effect since 1 July 2021

Since 1 July 2021, the exemption from import VAT no longer applies to consignments with a value of up to € 22. The value limit of € 45 for duty-free gifts from one private individual to another remains in place.

Service

For further information, please contact the central information unit at German customs:

Monday to Friday, 8 am to 5 pm

Carusufer 3 – 5 Phone: +49 228 3 03 2 60 20
01099 Dresden Fax: +49 228 3 03 9 79 24
Email: info.private@zoll.de

or visit our website:

www.zoll.de

IMPRINT

Published by:
Central Customs Authority
– Public Relations –
Am Propsthof 78a
53121 Bonn (Germany)

Last updated:
January 2024

Design, photos and production:
Central Customs Authority,
Training and Knowledge Centre of the
federal revenue administration

Photos:
MEV, CCVision

Registration ID:
90 SAB 245



Central Customs Authority



Customs and postal services – e-commerce

Postal and courier deliveries from abroad



From third countries:

Import duties

The following import duties may be charged on your goods:

ZOLL Customs duties: All goods are subject to their own specific duty rate

EUST Import VAT: This is equal to the regular VAT rates of 7% or 19%

VSt Excise duties: These are charged on heavily taxed goods such as alcohol and alcoholic beverages, tobacco products and coffee.

1. Consignments with an intrinsic value of up to € 150: ~~ZOLL~~ EUST
2. Consignments with an intrinsic value exceeding € 150: ZOLL EUST
3. Excise goods included in consignments: ZOLL EUST VSt

Import duties – gift parcels

If the consignment is a private gift *, higher value limits apply.

(* A private gift parcel is a consignment of a non-commercial nature that is occasionally sent by an individual in a third country to an individual in Germany and that is intended exclusively for private use or consumption in the recipient's household.)

Please note: No payment may be made to the sender of a gift parcel.

1. Consignments with an intrinsic value of up to € 45: ~~ZOLL~~ ~~EUST~~

Heavily taxed goods are duty-free only up to a certain quantity, for example: 50 cigarettes, one litre alcohol and alcoholic beverages, 50 grams of perfume, 500 grams of coffee.

2. Consignments with an intrinsic value exceeding € 45 and up to € 700: ~~ZOLL~~ EUST VSt in certain cases

A flat-rate duty of 17.5% (or only 15% for certain countries) is charged on goods in this value range. Special duty rates apply to heavily taxed goods such as alcohol and alcoholic beverages, tobacco and coffee.

3. Consignments with an intrinsic value exceeding € 700: ZOLL EUST VSt in certain cases

From third countries and EU Member States:

Import prohibitions and restrictions

Apart from the rules on the collection of import duties, certain prohibitions and restrictions, and/or specific surveillance measures, may also apply, depending on the type of goods.

In case of doubt, please enquire – prior to placing any order – about any prohibitions or restrictions that may be in effect. Otherwise, you may be unable to retrieve certain goods, even if you already paid for them. Furthermore, in certain cases, you can still expect fines or even criminal prosecution. For instance, particular provisions apply in the following cases:

■ Medicinal products:

Private individuals are permitted to import medicines only in very specific cases. Please also be aware that some goods available over the counter in other countries – such as various dietary supplements, natural remedies and vitamins – are classified as medicinal products in Germany.

■ Food and feed, plants and plant products:

Stringent rules apply to the importation of products of animal origin, such as meat, sausages, fish or dairy products, and for plants and plant products from third countries, in particular. If the rules are violated, these goods will be destroyed.

■ Counterfeiting and piracy:

Counterfeit or pirated goods may not be imported if the sender intends to sell them for commercial gain (in the course trade). In such cases, even individual articles are subject to seizure. In addition, the original manufacturer may claim damages.

■ Cash:

To thwart the illegal movement of cash as a preventive measure against money laundering, terrorist funding and other illegal activities, customs monitors postal items and courier shipments containing cash. The term cash comprises, inter alia, cash money, precious metals, precious stones, and certain securities (such as cheques, drafts, passbooks). If there are indications for an illegal act, customs may stop the consignment to clarify the concern.

■ Foreign trade restrictions

Embargo measures prohibit, for example, the import or export of certain goods from specific countries or to specific countries, or prescribe licensing requirements. This applies, for example, to the import and export of certain goods from or to Russia, or that originated in Russia.

■ Product safety and conformity:

In order to protect consumers against unsafe products from abroad (such as certain laser pointers, e-cigarettes or goods without the required CE marking), only goods produced in compliance with European Union regulations may be imported. The import of non-compliant goods is prohibited.

■ Weapons and ammunition:

The import of weapons and ammunition requires a permit from the German administrative authority with jurisdiction under firearms law. Such permits must be issued in advance of the actual import. Please also note that some products available over the counter in other countries (such as brass knuckles and butterfly knives) are banned in Germany.

■ Tobacco* products and substitutes for tobacco products (e.g. liquids for e-cigarettes):

Be careful when buying tobacco products or substitutes for tobacco products from other Member States of the European Union:

The online purchase of these goods from other EU countries is prohibited.

Unless the tobacco goods or substitutes for tobacco goods are marked with revenue stamps, which is usually not the case. Customs will confiscate the goods and you additionally have to pay tobacco tax.

*This also applies to products assimilated to tobacco products which consist wholly or partly of other substances instead of tobacco (e.g. herbal cigarettes).