

Items	Needed Documents	Customs Regulations	Notes
Items Moved goods Foreign Nationals Employees of Foreign Represent. Offices duly permitted to function in Poland. Employees of Foreign (& Polish) businesses duly incorporated in Poland (incl. Members of Board, persons delegated to Poland etc.).	 Qualified with: Original work permit (for all). Working visa from Polish Consulate. Copy of passport. Certificate on the company letterhead stating period of contract, status in Poland, employment duration, etc. Temporary residence permit in Poland. Other documents: Detailed valued inventory signed by owner. It must be fully descriptive (no "packed by owner inventories" are acceptable) and should list serial number of all electrical/electronic devices. Signed authorization for moved goods agent (notary approved in Poland or by Polish Consulate). Copies of Company's Documents including: Excerpt from Commercial Register of Companies in Poland, Regon Certificate from the Statistic Office and Certificate from the taxation Office (VAT #) – all these 3 documents must be updated (not older than 3 months) and copies must be approved by a notary. 	For eligible foreigners Household effects are exempt from duty/tax under temporary importation. The customs demands security guaranteeing payment of duty/taxes in the case of non reexportation. So, the payment of duty/tax is normally suspended pending reexportation. In case of non reexportation, shipper must pay duty/tax or the Customs may draw the duty/tax due amount from the guarantee.	All eligible Foreigners taking up residence for more t han six months must obtain a work permit along with a working visa. Foreign Nationals who intend to stay in Poland for more than 1 year, instead of requiring an extension of visa in a Polish Consulate abroad, may now apply for a Temporary Residence e Card at a County Office Dept in Poland. For the Foreign Citizens, Temporary Residence Card is then valid for the next 2 years. This new Residence Card can be extended in Poland up to a maximum of 10 years. For details contact your destination agent.
	 In case of Representative Office, a copy of permission from the appropriate Ministry is needed, allowing the company to establish a resident office in Poland. 		
Persons relocating for permanent residence in Poland after permanent Residence abroad.	 A. Permanent residence card. Appropriate certificate obtained from Polish Consulate in the country of origin. Signed inventory. 	A. Household Effects and personal effects can be imported duty/tax free (only used). This also refers to automobiles proved to have been used by shipper before the departure.	A. Duty/tax exemption is obtained only on the strength of the consular certificate and permanent residence card.



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A) Foreign Nationals	 Authorization for moved goods agent (notary approved in Poland or by Polish Consulate abroad). Photocopy of passport. 	Cars must be registered in the name of relocating person. The items must enter Poland within 12 months of the termination date of foreign residence as shown in the consular certificate.	
B) Polish Nationals returning to Poland after temporary stay abroad:		B. See Foreign Nationals.	B. Duty/tax exemption can be acquire only on the strength of the consular certificate.
C. Polish Nationals returning to Poland after permanent stay abroad	C. Same as B. above Except that permanent residence in Poland must be renewed. The Polish Customs require permanent residence with current d ate to be in line approx. with date of termination of foreign residence as shown in the consular certificate.	C. See Foreign Nationals.	C. See Polish Nationalsreturning to Poland after temporary stay abroad plus renewed permanent residence (current date needed). The Customs may demand presentation of Polish ID and passport (originals). For full information please contact your destination agent.
Students, research, Medical scientist, Priests, teachers, etc	Eligible only with: Suitable certification of their status from Polish University, Medical Clinic, Church etc. Appropriate visa from Polish Consulate. Photocopy of passport. Authorisation for the removal agent. Descriptive valued inventory).	Temporary importation permitted on the strength of financial security (see Foreign Nationals) No work permit needed.	
Employees Of Free Lance	Eligible only:		For details please contact your destination



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Persons working for foreign governmental agencies.	Under applicable sponsorship of Polish Ministry, or according to specific Embassy / Polish Customs written agreement.		agent.
Others Working for non-resident organisations, non-working visitors and the like.		Those who are not eligible will need to pay Customs duty/tax assessed on durable objects but not on consumable items in non - commercial quantities.	
Diplomatic Goods	 Appropriate Certificate from Polish Ministry of Foreign Affairs, Diplomatic Protocol. Inventory list in Polish. Signed authorisation for removal agent, approved by Embassy. Photocopy of passport. 	Importation free of duty/tax. Articles may not be sold for three years from the date of entry.	Duty/tax exemption is based on reciprocity.
Journalists Duly accredited by Polish Government	 Appropriate Certificate from Polish Ministry of Foreign Affairs, Dept. of Press & Information. Inventory list in Polish. Signed authorisation for removal agent, (notary approved in Poland or by Polish Consulate abroad). Photocopy of passport. Photocopy of accreditation ID card issued by Polish Ministry of Foreign Affairs. 	See Diplomatic Goods	Duty/tax exemption is based on reciprocity. EXCEPTION: If Poland has no reciprocity, a security guaranteeing payment of duty/tax in case of non re -exportation is required. Customs clearance is ten based on temporary importation (on the strength of financial security).
Heirlooms/Bequest	Certificate from the country of origin endorsed by Polish Consulate.	Free of duty/tax for importation by direct heirs.	
New furniture	See moved goods section . Foreign Nationals persons relocating for permanent residence in Poland after permanent residence abroad. (A, B, C)	Other foreign nationals (other than specified section mentioned in the column documents required) may import new furniture.	If new furniture is imported (in manufacturer's original crates) the Customs may require presentation of original invoice/ proof of purchase.
Electrical devices	See moved goods.	See moved goods.	Electricity in Poland: 220 -230 V, 50 Hz.
Valued metals		50 grams free of duty, for all e xcess full duty/tax has to be paid.	It is recommended that jewels be carried only as personal luggage.
Automobiles	All documents needed for Household effects	Guarantee required (see removal goods).	Cars imported duty/VAT deferred, cannot be left



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	 (see moved goods), plus: Document of title proving ownership (original). Registration documents (original - the automobile must be registered in the name of the current owner). New: receipt showing value of car. Second hand: bill of sale or value declaration signed by owner. 		in Poland after the shipper leaves Poland without paying the duty and VAT (except cars over 10 years old which must be definitely reexported). Autos over ten years old can only be imported by Poles or shippers with proof that they have used them for that very long period. (see moved goods).
Pre -1945 Antiquity/ Artworks	Certificate of Antiquity from recognized authority for antiquity over 100 years. For pre -1945 articles - photos in duplicate should be supplied to destination agent.	Articles over 100 years old, when proper certificate is produced, are liable duty/tax free. Pre-1945 articles (less than 100 years old or without certificate) - same as moved goods.	Note on items made before 1945 and paintings: Given the strict contr ols over the export of all items produced before May 1945, regardless of country of origin (including old books), it is important that they are noted by Customs on their importation. All such items should be clearly marked on the inventory and stowed for easy access at Customs inspection. Photos of all such items should be supplied in duplicate to destination agent for Customs processing.
Foodstuffs		Small amounts for personal consumption are allowed.	
Liquor		Duty free allowance: 1. 1 litre of vodka or other strong liquor 2. 2 litres of wine 3. 5 litres of beer For any amount in excess of allowance an import licence is needed. Extremely high taxes, excise and duties will apply, even on small quantities. Importation of strong pure liquor of 40% or above is forbidden.	Importation not recommended. In most cases cost is greater than current retail price and in fact a license to import liquor in excess of the allowance is practically impossible to obtain.
Cats / Dogs	Good health certificate issued max. 10		



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	 days before arrival. Anti-rabies vaccination certificate at least 30 days before departure and not more than nine months old. 		
Other pets		Requirements may change depending on country of origin. Importation subject to consultation with the Polish Ministry of Agriculture prior to departure from origin country.	It is advisable to check in advance with your destination agent. Animals sent without proper certificates are subject to quarantine. For some species importation is prohibited and these may be denied entry.
Plants	 Plants in pots for (home use only) do not require phytosanitary certificate if in non-commercial quantities. Other plants - huge, tropical etc. (for garden use) require phytosanitary certificate issued by the Ministry of Agriculture of the country of origin max. 20 days prior to arrival. 	Subject to inspection at destination. Only permitted substance in which plants are to be transported is peat. Other substances like earth, sand etc. are forbidden as potential carriers of pests and diseases.	Not all customs houses have personnel authorized to carry out phytosanitary examination so, please check with your destination agent.
Cigarettes and tobacco products		Free of duty allowance is 250 cigarettes or 50 cigars or 250 g of tobacco. All excess of allowance requires an import license and is subject to high duty/excise tax.	
Unaccompanied luggage by air	 Photocopy of passport with most recent entry stamps or visa. Signed inventory. Signed authorization for moved goods agent. 	Simplified procedure for personal effects as listed in Customs regulations.	For full information contact your destination agent. Items should arrive within a reasonable time margin from the date of entry of the shipper.
Medications/prescription drugs	For prescription drugs, the owner is required to produce current prescription from his doctor at origin.	Reasonable amount for personal use are duty/tax free.	
Fireweapons (hunting weapons)	Permits for hunting weapons are required, usually obtainable through membership of hunting lodges.		