

# Frequently asked questions for e-commerce by post

## Consignments sent from a country outside the EU

### 1. What is paid at Customs for parcels imported by post?

You have to pay import duties, VAT, and excise duties, depending on the case. The following reliefs apply ( for more details see question 3).

Until June 30, 2021

- a) Parcels with a value that does not exceed €17.09, are exempt from import duty and VAT, except tobacco, alcohol, perfumes and toilet waters. **From 1/7/2021, these goods are exempt only from import duty.**
- b) Parcels with a value from €17.09 upto €150 are exempt only from import duties except tobacco, alcohol, perfumes and toilet waters. VAT is paid.
- c) Non-commercial parcels with a value which does not exceed €45 sent from an individual in a third country (non-EU) to an individual in Cyprus, are exempt from import duty, VAT and excise duties.

### 2. What are the reliefs from duties and taxes for parcels imported by post?

#### GIFTS SENT BY A PRIVATE INDIVIDUAL TO ANOTHER

##### **The value of an item cannot be split up**

- **Consignment of a value not exceeding €45**

Relief from import duty, excise duties and VAT may be granted in consignments sent from a country outside the EU by a private individual to another private individual in Cyprus, if the value does not exceed €45. In the case of tobacco products/ alcoholic beverages/ perfumes and toilet waters, the exemption may be granted provided that the quantity of such items does not exceed the permitted limits. For details see articles 25-27 of Reg. 1186/2009, in the link below.

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32009R1186&qid=1624526597035&from=EN>

- **Consignment of a value exceeding €45**

In case where the value of a consignment exceeds €45 but does not exceed €150 see “Medium value parcels”

In order for the exemption to be granted, the gifts must:

- be of an occasional character e.g. birthday, anniversary
- be sent by an individual in a third country (non-EU) to an individual in Cyprus without any form of payment

- be intended for personal or family use of the recipient and must not, by their nature or quantity, reflect any commercial intent.

### LOW VALUE PARCELS

Relief from import duty and VAT for parcels of a value which does not exceed €17.09. **From 1/7/2021 the VAT relief is abolished.**

### MEDIUM VALUE PARCELS

Relief from import duties may be granted, if the value of the parcel does not exceed €150. Relief is not granted to tobacco products and alcoholic beverages, as well as perfumes and toilet waters.

### PARCELS OVER €150

Import duty, excise duties (if applicable) and VAT are paid.

#### **3. I have been sent a gift which values €60. Why do I have to pay VAT on the whole amount of €60 since relief applies on €45;**

The value of an item cannot be split up in order for relief to be granted on the value of €45 and pay VAT on the remaining balance i.e. €15. See question 2

#### **4. Which goods are subject to prohibitions or other restrictions on import/export?**

See the link below:

<https://www.mof.gov.cy/mof/customs/customs.nsf/All/CA64DD718E077D17C22572A6003C4E5E?OpenDocument>

#### **5. Which documents are required by Customs?**

- Invoice or any other proof of purchase i.e. bank payment, paypal, relevant correspondence
- Any other licenses/approvals required i.e. approval from the Health Services, the Pharmaceutical Services etc.

If the documents are satisfactory, in most cases, your parcel will be released immediately.

#### **6. Is there any other type of control on parcels?**

If parcels require further examination the competent authority is contacted e.g. for medicines, approval is required by the Pharmaceutical Services.

#### **7. Other actions effected by Customs:**

According to the Customs legislation or other legislation seizure/confiscation of the content of a parcel may be effected, if there are items subject to prohibitions or restrictions or items to which untrue declaration has taken place.

#### **8. Why should I pay for a gift that has been sent by another individual from a third country?**

See question 3: Gifts from an individual to another individual.

**9. What duties are paid on used items?**

Used items are subject to the same rate of import duty and tax as if they are new. What differs is the value.

**10. How is the Customs value calculated?**

The main basis for the calculation of the Customs value is the transaction value i.e. the value actually paid plus the transportation expenses and the insurance.

**11. How are duties and VAT imposed?**

Goods imported from non-EU countries are subject to import duties, according to their classification, the country of origin and the value.

Duties are calculated on the Customs value which includes the price of purchase, plus other expenses such as transportation expenses and insurance.

Information on import duties depending on the type of product may be found on the TARIC website by following the link below:

[http://ec.europa.eu/taxation\\_customs/dds2/taric/taric\\_consultation.jsp](http://ec.europa.eu/taxation_customs/dds2/taric/taric_consultation.jsp)

**12. What actions should I take for goods over €1000;**

An electronic declaration should be submitted to import system THESEAS.  
You have to contact a clearing agent.

**13. What actions should I take if I disagree with the imposed duty and tax?**

You have to submit a written a Request for Review within 60 days to the Department of Customs and Excise together with supporting documents. The Request for Review may be sent electronically to the address below:

[headquarters@customs.mof.gov.cy](mailto:headquarters@customs.mof.gov.cy)

You may also proceed to Court.

**14. What is paid at Customs for parcels sent by post to Cyprus from other EU member states?**

All parcels with a yellow label are goods of a non-union character and therefore all relevant duties and taxes must be paid (see answer of question 1). Parcels without the yellow label are considered as EU parcels. However, excise duty and VAT is payable, where applicable.

**15. What does the amount of €3,50 per parcel represent?**

Postal fees.

**16. I don't know how to upload a requested document to THALLISUPP. Who can help me?**

This falls within the competency of the Postal Services, tel.no.: 80002000.

## **17. How do I track a parcel?**

You may track your parcel by using the tracking number at the website *Track and Trace* of the Postal Services: <https://www.cypruspost.post/en/track-n-trace-results>