

Presenting to customs and clearing international mail items

Mail items received from or sent to European Union (EU) member states are regarded as domestic mail items from a customs aspect, thus these mail items do not require customs clearance or presentation to customs.

1. Clearing mail items (presentation to customs)

Magyar Posta is obliged to present mail items arriving from outside or sent beyond the customs border of the EU to the Customs Office inspecting the mail traffic at the International Office of Exchange and to have these items recorded with the exception of mail items specified by law. During the mail item's presentation to customs the customs authority may subject the mail item to a detailed customs inspection, which means opening the mail item and checking its content.

2. Postal handling of mail items subject to customs clearance

The postal handling of mail items subject to customs clearance is primarily decided by whether Magyar Posta performs the customs clearance (import or export) of the mail item (under the postal customs agent service, on behalf of the sender or the addressee) or the sender or addressee themselves are taking or have taken measures to arrange the customs clearance of the mail item prior to posting (when exporting) or after the mail item's arrival in Hungary (when importing).

Under the postal customs agent service and on the conditions laid down for the postal customs agent service Magyar Posta undertakes the import and export customs clearance of mail items arriving from outside or sent beyond the EU customs border. Information on the conditions of use of the postal customs agent service is given in Magyar Posta's Postal Services GTC for supplementary services or on the web page www.posta.hu/ugyfelszolgalat/aszf.

If the customs clearance of a mail item is performed by the sender, addressee or another person commissioned by them (other customs agent), Magyar Posta will handle such items of non-postal customs clearance as follows:

2.1. Handling outbound mail items subject to customs clearance

The Customs Office inspecting the mail traffic at the International Office of Exchange arranges that mail items containing goods being sent beyond the EU customs border leave the country using the following printed forms.

- a) To post mail items leaving the country with contents whose value in Hungarian forints is the equivalent of or more than EUR 1,000 and in cases specified by separate law (for certain goods), in addition to the CN 23 customs declaration form and other accompanying documents, an Export Accompanying Document (EAD) form bearing the customs authority's registration number must also be attached in every case. The EAD document is issued prior to posting the mail item during the export customs clearance procedure initiated by the sender or another person commissioned by the sender (other customs agent).

The sender of the mail item may request that the EAD form presented for the postal dispatch be returned if the sender wishes to use the EAD form to prove the export of the posted mail item under separate law.

- b) For mail items leaving the country with contents whose value in Hungarian forints is less than the equivalent of EUR 1,000 (for potential export customs checks) a CN 22 or CN 23 customs declaration form must be attached. For letter-mail items a CN 22 form may also be used but for other types of mail items attaching a CN 23 customs declaration form is obligatory. The set of accompanying documents for international postal parcels and Európa+ parcels already includes a CN 23 form and so for such mail items a separate CN 23 form does not need to be completed.

2.2. Handling inbound mail items which contain commercial goods and are subject to customs clearance (shipping goods)

Mail items containing commercial goods from outside the EU customs area (addressed to a legal person or other organisation) with a customs value in HUF equivalent to less than EUR 22 are duty free.

With regard to mail items containing commercial goods from outside the EU customs area with a customs value in HUF equivalent to more than EUR 22 and mail items containing medicines irrespective of their value, the competent customs authority for the area from the point of view of the addressee is entitled to conduct the customs clearance procedure. After the presentation of the goods to the Customs Office inspecting the mail traffic at the International Office of Exchange, the mail item is forwarded to the delivery point responsible for the addressee's address.

After the goods have been presented to customs, under international postal law, all mail items containing dutiable goods are subject to a customs service fee, which is given in the list of costs adhered to the front of the item for letter-mail items, and contained in the framed imprint of fees stamped on the mail item's accompanying delivery note for postal parcels, Európa+ parcels and international EMS express mail. This customs service fee is payable by the addressee or other authorised recipient upon delivery.

Magyar Posta will only deliver mail items prepared in this manner if the addressee or other authorised recipient has arranged with the competent customs authority for the address to endorse the CN 23 customs declaration form received from Magyar Posta with their clause (i.e. the Note section of the CN 23 customs declaration form has the customs authority's registration number as well as the words "Címzett részére kiadható" (Can be issued to the addressee) and the customs authority's seal and signature).

The addressee of a mail item has a time-limit specified by law for obtaining the above endorsement of the CN 23 customs declaration form, which is seven working days from the date of receipt of the notification (CN 23). If the addressee of a mail item does not collect the item by the 7th working day following the receipt of the CN 23 customs declaration form, Magyar Posta will charge a customs deposit fee for having received and stored the mail item with dutiable content. The customs deposit fee is charged repeatedly after each 5th working day commenced.

Magyar Posta will take the CN 23 customs declaration form (postal customs document) endorsed with the clause from the addressee or other authorised recipient upon the delivery of the mail item.

2.3. Handling inbound mail items addressed to private individuals which are subject to customs clearance

- a) Mail items from outside the EU customs area sent between private individuals with a customs value in HUF equivalent to less than EUR 45 and mail items from

outside the EU customs area containing commercial goods that have been ordered by a private individual and have a customs value in HUF equivalent to less than EUR 22 are duty free and exempt from VAT.

- b) Under the relevant ministerial decree, Magyar Posta performs the customs clearance of mail items with a customs value in HUF equivalent to between EUR 45 and 1,000 between private individuals, and mail items with a customs value in HUF equivalent to between EUR 22 and 1,000 containing goods ordered by a private individual arriving from outside the EU customs area. (Postal customs agent service www.posta.hu/ugyfelszolgalat/aszf).
- c) Magyar Posta handles mail items addressed to a private individual arriving from outside the EU customs area containing dutiable goods with a customs value of or in excess of the HUF equivalent of EUR 1,000 and, irrespective of their value, mail items containing medicines in accordance with the rules for commercial mail (as set out in point 1.2 above).