



PRESENTATION TO CUSTOMS AND CUSTOMS CLEARANCE OF INTERNATIONAL MAIL ITEMS

Mail items received from European Union (EU) member states – not including inbound mail items posted in an EU member state but arriving from a country outside the EU – as well as mail items sent to 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

1) 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 Postal 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 irrespective of its value, which may mean opening the mail item and checking its content. This may increase the period of time required for customs clearance and may involve certain documentation being requested.

2) Inbound commercial mail from outside the EU customs area (addressed to a legal person or other organisation) with a customs value in HUF equivalent to or less than EUR 22 and, when sent between private individuals, equivalent to or less than EUR 45 and, when ordered by private individuals, equivalent to or less than EUR 22 are duty and customs free. Above these thresholds, there is an obligation to pay customs duty. In addition to the value of the goods, the delivery costs are also included in the customs value.

2. The process of customs clearance performed by Magyar Posta

2.1. General rules

1) 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, based on the order/declaration 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).

2) 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, in the PRODUCT SHEETS and on the POSTAL CUSTOMS AGENT SERVICE web page.

2.2. Postal customs agent service for import items

1) The import customs clearance of inbound mail items from beyond the EU's customs area which have a customs value in excess of the thresholds for duty and customs exemption indicated in point 1 as well as mail items selected by the customs authority irrespective of their value is performed by the postal customs agency based on the forms given in the INFORMATION.

2.3. Postal customs agent service for export items

1) 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).

2) 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.

3. The process of customs clearance not performed by Magyar Posta

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

3.1. Forwarding goods by post

1) With regard to mail items from outside the EU customs area with a value exceeding EUR 22, and mail items containing medicines irrespective of their value, the competent customs authority for the addressee's place of residence or registered office 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 Postal Office of Exchange, the mail item is forwarded to the delivery point responsible for the addressee's address.

2) After the goods have been presented to customs, under international postal law, all mail items containing dutiable content goods are subject to a customs service fee in accordance with PRODUCT SHEET 24.13 "Postal customs agent service" published on Magyar Posta's website (for presenting the goods contained in the item mail to the National Tax and Customs Administration), which is given in the list of costs adhered to the front of the mail items (in the framed imprint of fees stamped on it), and this customs service fee is payable by the addressee or other authorised recipient upon delivery.

3) The customs service fee is payable

- a) during delivery at the address in cash or by bank card transaction if the delivery person has a POS terminal for this purpose;
- b) during delivery at a delivery point in cash or by bank card transaction at the POSTAL SERVICE POINTS with the appropriate IT background published on Magyar Posta's website (at the workplaces given in the information there).

4) 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).

5) 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. Information on the amount and method of payment of the customs deposit fee is given in PRODUCT SHEET 24.13 "Postal customs agent service" published on Magyar Posta's website.

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

3.2. Customs clearance at the customs unit performing the customs supervision of the International Postal Office of Exchange by commissioning a broker

1) If in connection with a mail item subject to customs clearance the addressee of the mail item declares that it does not request customs clearance ("Postal customs agent service", GTC product sheets, point 24.13.), and does not request goods forwarding (point 3.1.) either, and orders a customs agent on the market (customs broker) selected by it to perform customs clearance of the item at the customs unit supervising the International Postal Office of Exchange, Magyar Posta acts as follows.

2) Magyar Posta makes available the documentation related to the mail item to the customs broker appointed by the addressee of the mail item for the import customs clearance. Magyar Posta undertakes the preparation and supply of the documentation for the mail item for a third party performing the customs clearance for a separate fee.

Magyar Posta accepts no liability for the timing of the customs clearance and releasing the mail item. After the customs clearance has been completed, Magyar Posta will deliver the item. Magyar Posta accepts no liability for the time requirement of the customs procedure and the customs clearance of the parcel.

3) After the documentation for the mail item has been made available to the customs broker, Magyar Posta will keep the mail item in the International Postal Office of Exchange for a separate storage fee until the customs agent performing customs clearance or the addressee of the mail item notifies the International Postal Office of Exchange about the accomplishment of customs clearance and payment of the customs duty to the National Tax and Customs Administration. Magyar Posta keeps the mail item for a term of retention determined in connection with items subject to customs clearance and stated in the written notification given to the addressee, and this term can be extended on the basis of the addressee's written directions. If during the determined term of retention the addressee fails to give directions about customs clearance or about the extension of the term of retention, or if the term of retention has expired, Magyar Posta shall handle the item in accordance with the sender's directions relating to the case, when the item cannot be delivered to the addressee.

4) If the customs agent performing customs clearance or the addressee of the mail item notifies the International Postal Office of Exchange about accomplishment of customs clearance, Magyar Posta shall request the customs body performing customs supervision of the International Postal Office of Exchange to certify the accomplishment of customs clearance. If the customs body certifies the accomplishment of the customs clearance relating to the item, Magyar Posta shall forward the mail item to the delivery point competent in respect of the addressee.