





Table of contents

I.	HOW TO PREPARE ONESELF FOR TRAVELLING ABROAD 3		
•	Documents required to travel abroad 3		
	Border and customs control 4		
•	Travelling through a road border crossing 4		
	Travelling by plane 5		
•	Luggage and airport security checks 5		
•	Additional useful information 7		
II.	CHILD IN TRAVEL 7		
•	Documents entitling minors to cross the border 7		
•	Child travelling with a parent or legal guardian 8		
•	Travelling by a minor alone or accompanied by third parties who are not their parents or legal guardians 9		
III.	QUANTITATIVE AND VALUE LIMITS FOR GOODS EXEMPT FROM CUSTOM DUTIES 9		
IV.	QUANTITATIVE AND VALUE LIMITS FOR GOODS EXEMPT FROM VAT 12		
V.	QUANTITATIVE AND VALUE LIMITS FOR GOODS EXEMPT FROM EXCISE DUTIES 14		
VI.	FOREIGN EXCHANGE VALUES 16		
VII.	RESTRICTIONS ON IMPORTS AND EXPORTS 16		
•	Food of non-animal origin 16		
•	Food of animal origin 17		
•	Medicinal products 17		
•	Narcotic drugs, psychotropic substances and precursors 17		
•	Pet animals 17		
•	Endangered species (CITES) 18		
•	Cultural goods 20		
•	Arms and ammunition 23		

VIII. HOW NOT TO BECOME A VICTIM OF DRUG SMUGGLERS ____ 24



I. HOW TO PREPARE ONESELF FOR TRAVELLING ABROAD



Documents required to travel abroad

Before a trip involving crossing the state border of the Republic of Poland (constituting also the "external border" and the "internal EU border"), you should check whether you have the documents required for this purpose to prove your identity and citizenship, i.e. a valid passport or ID card, respectively.

Please note that a Polish ID card only entitles you to cross borders of:

- European Union (EU) Member States: Austria, Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, Finland, France, Greece, Spain, the Netherlands, Ireland, Lithuania, Luxembourg, Latvia, Malta, Germany, (Poland), Portugal, Romania, Slovakia, Slovenia, Sweden, Hungary, Italy;
- countries of the European Economic Area (EEA): Iceland, Liechtenstein, Norway (included in the Schengen area);
- Swiss Confederation/Switzerland belonging neither to the EU nor the EEA,
 but included in the Schengen area and respecting the provisions of one of the sectoral agreements concluded with the EU in terms of freedom of movement of persons;
- those third countries that have decided to exempt Polish citizens from the obligation to show passports when crossing their borders: i.e.: Albania, Bosnia and Herzegovina, Montenegro, Georgia, Kosovo, Macedonia, Moldova, Serbia and Turkey.

If you are travelling to a third country, i.e. outside the territory of the European Union and the Schengen area, you should check with the diplomatic representation or consular office of that country what travel documents and with what validity period will be required to cross the border, whether you will need a visa and where you can get it, as well as what other conditions for entry and stay you must meet.

When crossing the state border with a vehicle, the driver must have a driving licence, registration card and proof of compulsory motor insurance.

If the vehicle is not owned by the traveller, the traveller must make sure that the destination and transit countries do not require special written authorisation of the vehicle owner.

When travelling by car outside the EU, you should additionally obtain a Green Card, i.e. international civil liability insurance, or buy border insurance. When travelling to EU Member States, it is worth getting European Health Insurance Card (EHIC) that entitles you to basic medical treatment in the EU territory. Irrespectively of being in possession of such Card, it is recommended to conclude an agreement for additional individual insurance of healthcare costs.



When planning a trip to other countries, especially exotic ones, you should also find out about any local sanitary/health requirements (special prophylactic vaccinations, the need to have an international health card).



Border and customs control

Border control and border clearance of individuals crossing the EU's external borders is performed by Border Guard (SG) officers, while customs control in terms of rules/restrictions/customs – regarding goods transported across these borders, including excise goods, animals (including protected species), arms and ammunition, medicines, foreign exchange values, etc., is performed by Customs and Tax Control Service (National Revenue Administration – KAS) officers.



Travelling through a road border crossing

When entering a road border crossing, you should choose the appropriate lane.

Depending on the means of transport, you should take the lane intended for passenger traffic, truck traffic or buses.

NOTE!

At border crossings, there may be separated lanes:

- for EU, EEA, CH (Swiss) citizens "EU, EEA, CH";
- for third-country nationals "wszystkie paszporty" (all passports);
- for visa-exempt persons "wiza niewymagana" (visa not required);
- for individuals who enjoy privileges and immunities specified in other regulations.

Moreover, in order to facilitate border traffic, at some border crossings leading to Poland there are Green Lanes intended for those who do not carry goods subject to customs declaration.

During the border control, you should listen to the officers' instructions and follow the road signs and traffic lights at the border crossing. Without the officers' consent, you may not leave the border checkpoint on your own. You are allowed to leave the border crossing area after the border and customs clearance has been completed.





Travelling by plane

You should arrive at the airport about 2-3 hours before the planned departure of the plane, remembering that you have to check in (unless you have done it online), undergo security control procedures and border clearance (when travelling outside the Schengen area). You should remember that the infrastructure of each airport is different, and finding the right gate sometimes takes time, especially if you are travelling through a given airport for the first time.

The provisions of EU law impose an obligation on the Border Guard officers to carefully verify the details of all travellers crossing the "EU external border", including EU/EEA/CH citizens, as well as the need to control the authenticity of data stored in biometric passport chips. Therefore, it is recommended to take this into account to avoid any inconvenience. Moreover, certain hours of the day and seasons of the year (e.g. public holidays, summer and winter holidays) may be time of increased number of travellers, which makes waiting for security check and border clearance much longer.

It is worth considering (but only in the case of EU, EEA and CH citizens) taking advantage of a quick control procedure, the so-called "self-service check-in" with the use of "ABC" (Automated Border Control) gates operating at some airports (Warsaw – Okęcie, Warsaw – Modlin, Wrocław – Strachowice, Poznań – Ławica, Kraków – Balice, Gdańsk – Rębiechowo). ABC gates are used for self-service check-in of passengers travelling to and from countries outside the Schengen area, which significantly reduces the time of check-in and increases the throughput of air border crossings.

The ABC gates, when arriving in and leaving Poland (on a pilot basis – only at Chopin Airport – at the Warsaw-Okecie air border crossing), can also be used by children who:

- are at least 12 years old;
- are at least 140 cm tall;
- have biometric travel documents (passports or ID cards).

A responsible approach of travellers to the above recommendations reduces the number of stressful situations.



Luggage and airport security checks

Luggage is subject to restrictions in terms of weight, size and content. The carrier has the right to set its own limits regarding, for example, the number of pieces of luggage or the size of luggage to be carried. Not all items can be transported by air. Some items



should only be carried in checked luggage, as they may not be brought on board the aircraft in carry-on luggage. **The list of items prohibited** for transport by air can be found **on the website of the Civil Aviation Authority**

During a carry-on luggage security check, prohibited items are removed and placed in special containers. If there is any doubt as to whether an item can be taken on board, it is better to leave it at home or place it in checked luggage.

All passengers are subject to security checks at the airport in order to ensure an adequate level of security and safety in air transport. A security check is to prevent dangerous items that may pose a threat to air traffic from being brought on board the aircraft.

The passenger undergoes a security check after presenting the boarding pass and sometimes also, depending on the requirements of the company performing such check, an identity document: ID card or passport.

When preparing for a security check, you should:

- put all metal items into containers on the conveyor belt (e.g. a belt with a metal buckle, keys, coins, a watch, jewellery),
- take from your carry-on luggage all liquid and semi-liquid substances in the form
 of pastes, gels and liquid-like substances (e.g. shampoo, shaving foam, perfume,
 toothpaste) with a capacity of up to 100 ml or its equivalent, placed in a re-sealable
 transparent bag with a capacity of up to one litre, and put them into the container,
- take from your carry-on luggage all electrical and electronic devices (e.g. a laptop, tablet, telephone, camera, game console, music player),
- · take off your outer clothing (a coat, jacket, jacket) and headwear,
- · take off your shoes, if asked to do so by the security check staff.

Then your luggage, i.e. suitcases, handbags and the above items removed from them "pass" through the scanning device. If the passenger has items that are not allowed to be taken on board the aircraft, they are informed by the security check staff about further procedures.

Once your luggage has been scanned, the security check staff asks you to go through a metal detector. If the gate signals that the traveller has metal objects with them, they are subject to further checks, including a manual check and/or a check using an explosives detection device.

It is worth remembering that security check procedures are carried out by employees of companies specially trained for this purpose, who act for the benefit of passengers and seek to ensure their security. If you are calm and composed and follow the staff's instructions, your security check will go smoothly. Occasionally, passengers may be required to present the luggage they have checked in. In this case the passenger is obliged to go, accompanied by security check staff, to the indicated place and show what they are carrying.

NOTE!

Never leave your luggage unattended. Any luggage that is not visibly attended is treated by the airport services as a potential threat, which may trigger relevant security procedures,



such as airport evacuation or the need for such luggage to be examined by bomb disposal experts. These procedures are time consuming and can result in flight delays.

If you notice unattended luggage or other object/package, you must immediately notify the relevant services responsible for ensuring security and public order at the airport.

Remember that leaving luggage unattended may result in criminal sanctions.

Moreover, you should not accept packages and luggage with unknown contents from strangers. **Requests to "carry something" should be refused.** If you are made a suspicious offer, immediately notify the airport services.



Additional useful information

Before a trip, it is recommended to take care of one's safety and security and obtain the addresses and telephone numbers of Polish diplomatic representations as well as consular offices in the destination country and in the countries of the planned transit.

If there is no Polish diplomatic representation in a given country, you can contact the embassy or consulate office of any other EU Member State.

It is recommended to leave information about the place of the planned stay to someone who stays in Poland.

When planning a trip abroad, it is recommended to read the information/warnings posted on the website of the Ministry of Foreign Affairs:

https://www.gov.pl/web/dyplomacja/informacje-dla-podrozujacych

II. CHILD IN TRAVEL



Documents entitling minors to cross the border

NOTE!

Documents such as the child's birth certificate, certificate confirming filing an application for a passport or ID card, school ID card, health insurance card, etc. do not entitle a minor to cross the border of the Republic of Poland and travel to other countries.

In Polish law, what entitles a minor to cross the border is primarily a valid "passport



document". Pursuant to the relevant act, this document entitles its holder to cross the border and stay abroad, as well as certifies Polish citizenship and the identity of the person indicated in it.

"Identity card" – a document that confirms the identity and Polish citizenship of a given person in the territory of the Republic of Poland and other EU Member States, non-EU EEA countries, and countries that are not parties to the EEA Agreement. Under this document, each citizen may take advantage of the freedom of movement of persons under agreements concluded by these countries with the European Community and its Member States, as well as under unilateral decisions of other countries recognising this document as sufficient to cross their borders.



Child travelling with a parent or legal guardian

Polish law does not provide that minors are obliged to hold additional documents other than those listed above. The requirement to obtain the consent of parents or legal guardians for a child to travel abroad is established at the stage of filing the application for a document entitling to cross the border (especially a passport).

The Border Guard does not require additional consents/powers of attorney from the other parent where a minor is travelling with only one of the parents or legal guardians and holds a valid document entitling them to cross the border.

Persons who do not consent to the child's travel and want to prevent them from being taken from the territory of the Republic of Poland must submit an appropriate application to the guardianship court for the establishment (by a final decision) of protection of the minor that prohibits them from being taken outside the Republic of Poland, and order its execution by the Border Guard.

Travelling by a minor alone or accompanied by third parties who are not their parents or legal guardians.

The applicable Polish regulations do not provide for the obligation to have special, standardised templates of forms such as authorisations or notarial powers of attorney, or a range of information that must be included in such documents and presented to the Border Guard officers. This applies both to minors who travel outside the Republic of Poland accompanied by only one of their parents, alone, or with third parties who are not their parents or legal guardians, i.e. persons having custody of them.

Bearing in mind the interest of the child, the Border Guard is obliged to carry out detailed checks before granting consent for the child to cross the border. **To confirm whether minors travelling alone or third parties accompanying those minors have the consent/power**



of attorney of persons exercising legal parental care over those minors, so that the trip takes place with their knowledge and approval. In order to avoid prolonged control procedures, misunderstandings, complaints, and even refusal to grant consent to cross the border(!) – it should be remembered that the burden of documenting and authenticating such facts rests with those concerned.

NOTE!

Not only third countries, but also some EU Member States may require special authorisations for a child to travel with a third party or even with only one of the parents!

Various procedures may be in place in this regard that require, for example, obtaining notarial powers of attorney/authorisations/permits translated into the language of a given country by a sworn translator. Therefore, you should always check such requirements by contacting, for example:

- the diplomatic representation or consular office of the destination country;
- an agent/representative of the airline/road/air carrier;
- the tour-operator.

REMEMBER!

Border Guard officers are obliged to pay special attention to minors (children), regardless of whether they travel accompanied by adults or alone. They also have the right to carry out at any time a detailed check whether the minor is travelling with the knowledge and consent of their parents or legal guardians!

USEFUL INFORMATION on:

- rules and administrative procedures in place in the Republic of Poland as regards obtaining, among others, for minors – Polish passport documents, identity cards – can be found at: https://www.gov.pl/web/gov/uslugi-dla-obywatela
- rules for entry, stay, possession of documents necessary to travel in other destination countries (e.g. passport, visa or ID card), including the fulfilment of special requirements in the case of travelling by minors can be found at:
 https://www.gov.pl/web/dyplomacja/informacje-dla-podrozujacych

III QUANTITATIVE AND VALUE LIMITS FOR GOODS IMPORTED IN THE PERSONAL LUGGAGE OF TRAVELLERS ARRIVING FROM THIRD COUNTRIES (I.E. FROM OUTSIDE THE EU) THAT ARE EXEMPT FROM IMPORT DUTIES

Goods contained in the personal luggage of travellers coming from third countries are exempt from import duties up to the following limits in force in transport:

- (a) by land up to the equivalent of EUR 300;
- (b) by air and by sea up to the equivalent of EUR 430.

These amounts do not include:



- · value of medicinal products necessary for the traveller's needs,
- · value of personal luggage temporarily imported or imported after its temporary export,
- value of fuel contained in the standard tank of any motor vehicle and fuel contained in a portable canister, the volume of which does not exceed 10 litres (this fuel is also the traveller's luggage),
- value of tobacco and tobacco products as well as alcoholic beverages imported by a traveller aged 17 or over.



Quantitative limits for the exemption of tobacco products as well as alcohol and alcoholic beverages imported by a traveller aged 17 or over:

1) tobacco products, if they are imported by air or sea:

- (a) cigarettes 200 pieces or
- (b) cigarillos (cigars weighing not more than 3 grams/piece) 100 pieces, or
- (c) cigars 50 pieces, or
- (d) hand rolling tobacco 250 grams.

The exemption may be applied to any combination of tobacco products referred to above, provided that the sum of the percentages referring to each limit does not exceed 100%.

Example:

You can import a maximum of 100 cigarettes (100 cigarettes are 1/2 of the limit) and 25 cigars (25 cigars are the other 1/2 of the limit).

2) tobacco products, if they are imported otherwise than by air or sea:

- (a) cigarettes 40 pieces, or
- (b) cigarillos (cigars weighing not more than 3 grams/piece) 20 pieces, or
- (c) cigars 10 pieces, or
- (d) hand rolling tobacco 50 grams.

The exemption may be applied to any combination of tobacco products referred to above, provided that the sum of the percentages referring to each limit does not exceed 100%.

Example:

You can import a maximum of 20 cigarettes (20 cigarettes are 1/2 of the limit) and 5 cigars (5 cigars are the other 1/2 of the limit).





3) alcoholic beverages:

- (a) beverages obtained through distillation and spirits with an alcoholic strength by volume over 22%, undenatured ethyl alcohol with an alcoholic strength by volume of 80% and more (e.g. vodka) 1 litre, or
- (b) alcohol and alcoholic beverages with an alcoholic strength by volume up to 22% 2 litres (e.g. liqueurs), and
- (c) still wines 4 litres, and
- (d) beer 16 litres.

The exemption may be applied to any combination of alcoholic beverages referred to in points (a) and (b), provided that the sum of the percentages referring to each limit does not exceed 100%.

Example:

You may import a maximum of 0.5 litre of vodka (0.5 litre of vodka is 1/2 of the limit under points (a) and (b) and 1 litre of liqueur with a strength of up to 22% (1 litre of liqueur is 1/2 of the limit under points (a) and (b) and 4 litres of wine and 16 litres of beer.

- (4) alcoholic beverages, if they are imported by a traveller who has a place of residence in the border area or is an employee working in the border area, or is a member of the crew of means of transport used to travel from the territory of a third country to the territory of the country:
 - (a) beverages obtained through distillation and spirits with an alcoholic strength by volume over 22%, undenatured ethyl alcohol with an alcoholic strength by volume of 80% and more 0,5 litre, or
 - (b) alcohol and alcoholic beverages with an alcoholic strength by volume up to 22% 0,5 litre, and
 - (c) still wines 0,5 litres, and
 - (d) beer 2 litres.

The exemption may be applied to any combination of alcoholic beverages referred to in points (a) and (b), provided that the sum of the percentages referring to each limit does not exceed 100%

Example:

You may import a maximum of 0.5 litre of vodka, 0.5 litre of wine and 2 litres of beer.

NOTE!

Exemptions from import duties within the above limits are granted provided that the quantity and type of the imported goods are of a non-commercial nature, i.e. such imports:

- · take place occasionally;
- include only goods for the personal use of travellers or their families or goods intended for gifts.

IV. QUANTITATIVE AND VALUE LIMITS FOR GOODS IMPORTED IN THE

PERSONAL LUGGAGE OF TRAVELLERS ARRIVING FROM THIRD COUNTRIES (I.E. FROM OUTSIDE THE EU) THAT ARE EXEMPT FROM VAT

Goods imported in the personal luggage of travellers coming from third countries are exempt from VAT, if the quantity and type of these goods indicate non-commercial importation, within the following limits in transport:

- (a) by land up to the equivalent of EUR 300;
- (b) by air and by sea up to the equivalent of EUR 430.

These value limits do not include the following values:

- · of medicinal products necessary for the traveller's personal needs,
- · of personal luggage temporarily imported or imported after its temporary export,
- of fuel contained in the standard tank of any motor vehicle and fuel contained in a portable canister, the volume of which does not exceed 10 litres,
- tobacco products as well as alcohol and alcoholic beverages imported by a traveller aged
 17 or over, exempt from VAT within quantitative limits.



Quantitative limits for the exemption of tobacco products as well as alcohol and alcoholic beverages imported by a traveller aged 17 or over:

1) tobacco products, if they are imported by air or sea:

- (a) cigarettes 200 pieces, or
- (b) cigarillos (cigars weighing not more than 3 grams/piece) 100 pieces, or
- (c) cigars 50 pieces, or
- (d) hand rolling tobacco 250 grams.

The exemption may be applied to any combination of tobacco products referred to above, provided that the sum of the percentages referring to each limit does not exceed 100%.

Example:

You can import a maximum of 120 cigarettes (120 cigarettes are 3/5 of the limit), and 10 cigars (10 cigars are 1/5 of the limit) and 50 grams of hand rolling tobacco (50 grams of hand rolling tobacco is 1/5 of the limit).

2) tobacco products, if they are imported otherwise than by air or sea:

- (a) cigarettes 40 pieces, or
- (b) cigarillos (cigars weighing not more than 3 grams/piece) 20 pieces, or
- (c) cigars 10 pieces, or
- (d) hand rolling tobacco 50 grams.

The exemption may be applied to any combination of tobacco products referred to above, provided that the sum of the percentages referring to each limit does not exceed 100%. Example:

You can import a maximum of 120 cigarettes (120 cigarettes are 3/5 of the limit) and 10 cigars (10 cigars are 1/5 of the limit) and 50 grams of hand rolling tobacco (50 grams of hand rolling tobacco is 1/5 of the limit).



3) alcoholic beverages:

- (a) beverages obtained through distillation and spirits with an alcoholic strength by volume over 22%, undenatured ethyl alcohol with an alcoholic strength by volume of 80% and more 1 litre, or
- (b) alcohol and alcoholic beverages with an alcoholic strength by volume up to 22% 2 litres, and
- (c) still wines 4 litres, and
- (d) beer 16 litres.

The exemption may be applied to any combination of different types of alcohol and alcoholic beverages referred to in points (a) and (b), provided that the sum of the percentages referring to each limit does not exceed 100%.

Example:

You may import 0.5 litre of vodka (0.5 litre of vodka is 1/2 of the limit under point 3(a)) and 1 litre of liqueur with an alcoholic strength by volume of up to 22% (1 litre of liqueur with an alcoholic strength by volume up to 22% is 1/2 of the limit under point 3(b)) as well as 4 litres of still wine and 16 litres of beer.

- 4) alcoholic beverages, if they are imported by a traveller who has a place of residence in the border area or is an employee working in the border area, or is a member of the crew of means of transport used to travel from the territory of a third country to the territory of the country:
 - (a) beverages obtained through distillation and spirits with an alcoholic strength by volume over 22%, undenatured ethyl alcohol with an alcoholic strength by volume of 80% and more 0,5 litre, or
 - (b) alcohol and alcoholic beverages with an alcoholic strength by volume up to 22% 0,5 litre, and
 - (c) still wines 0,5 litre, and
 - (d) beer 2 litres.

The exemption may be applied to any combination of different types of alcohol and alcoholic beverages referred to in points (a) and (b), provided that the sum of the percentages referring to each limit does not exceed 100%.

Example:

You may import 0.5 litre of vodka, 0.5 litre of still wine and 2 litres of beer.

V. QUANTITATIVE AND VALUE LIMITS FOR GOODS IMPORTED IN THE

PERSONAL LUGGAGE OF TRAVELLERS ARRIVING FROM THIRD COUNTRIES (I.E. FROM OUTSIDE THE EU) THAT ARE EXEMPT FROM EXCISE DUTY

Exemption from excise duty applies to tobacco products, alcoholic beverages, electronic cigarette liquid, and innovative products imported in the personal luggage of a traveller aged 17 or over.



Quantitative limits for the exemption of tobacco products, electronic cigarette liquid, and innovative products imported by a traveller aged 17 or over:

1) products transported by air or sea:

- (a) cigarettes 200 pieces, or
- (b) cigarillos (cigars weighing not more than 3 grams/piece) 100 pieces, or
- (c) cigars 50 pieces, or
- (d) hand rolling tobacco 250 grams, or
- (e) a combination of products referred to in points (a)-(d), provided that the sum of the percentages of the use of the limits set for each product does not exceed 100%;
- (f) electronic cigarette liquid 50 millilitres;
- (g) innovative products 0.04 kilogram;
- (h) a combination of excise products referred to in points (f) and (g), provided that the sum of the percentages of the use of the limits set for each product does not exceed 100%.

2) products transported otherwise than by air or sea:

- (a) cigarettes 40 pieces, or
- (b) cigarillos (cigars weighing not more than 3 grams/piece) 20 pieces, or
- (c) cigars 10 pieces, or
- (d) hand rolling tobacco 50 grams, or
- (e) a combination of products referred to in points (a)-(d), provided that the sum of the percentages of the use of the limits set for each product does not exceed 100%;
- (f) electronic cigarette liquid 10 millilitres;
- (g) innovative products 0.008 kilogram;
- (h) a combination of excise products referred to in points (f) and (g), provided that the sum of the percentages of the use of the limits set for each product does not exceed 100%.



Quantitative limits for the exemption of alcohol and alcoholic beverages imported by a traveller aged 17 or over:

(a) undenatured ethyl alcohol with an actual alcoholic strength by volume exceeding

- 22% 1 litre, or
- (b) ethyl alcohol, fermented beverages, sparkling wines and intermediate products, with an actual alcoholic strength by volume up to 22% 2 litres in total, or
- (c) a combination of excise products referred to in points (a) and (b), provided that the sum of the percentages of the use of the limits set for each product does not exceed 100%;
- (d) still wines 4 litres in total;
- (e) beer 16 litres.

Exemption from excise duty applies to tobacco products, alcoholic beverages, electronic cigarette liquid, and innovative products imported in the personal luggage of a member of the crew of a means of transport used to travel from the territory of a third country to the territory of the country within the following limits:

- (a) undenatured ethyl alcohol with an actual alcoholic strength by volume exceeding 22% 0.5 litre;
- (b) fermented beverages, sparkling wines and intermediate products, with an actual alcoholic strength by volume up to 22% 0,5 litre;
- (c) still wines 0.5 litre;
- (d) beer 2 litres;
- (e) a combination of the products referred to in points (a) and (b), provided that the sum of the percentages of the use of the limits set for each product does not exceed 100%.

NOTE!

Excise duty exemptions within the above limits are applied provided that:

- 1. the nature or quantity of the imported excise products do not indicate importation for commercial purposes;
- 2. these products are imported occasionally;
- 3. these products are intended only for the personal use of the traveller or their family or are intended for gifts.



Exemption from excise duty on motor fuels transported in standard tanks of motor vehicles and canisters within the following limits:

- (a) standard tanks of motor vehicles up to 600 litres per vehicle;
- (b) canister 10 litres per vehicle.



VI. FOREIGN EXCHANGE VALUES



Individuals crossing the state border are required to report in writing to the customs authorities or the Border Guard authorities the import and export of foreign exchange gold or foreign exchange platinum, regardless of its quantity. This requirement also applies to domestic or foreign means of payment, if their total value is equal to or exceeds the equivalent of EUR 10,000 – with the exception of travellers crossing internal borders with other Member States belonging to the Schengen area.

NOTE!

The Schengen area currently covers the territories of 27 countries:

- 23 EU Member States: Austria, Belgium, the Czech Republic, Croatia, Denmark, Estonia, Finland, France, Germany, the Netherlands, Greece, Hungary, Lithuania, Luxembourg, Latvia, Malta, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, Italy;
- · 4 associated countries: Iceland, Norway, Liechtenstein (EEA) and Switzerland (CH).

The EU Member States outside the Schengen area include Ireland, Bulgaria, Romania and Cyprus.

VII. RESTRICTIONS ON IMPORTS AND EXPORTS

The import of many goods from third countries into the customs territory of the European Community depends on the fulfilment of – apart from customs procedures – additional requirements of a non-fiscal nature. Such a requirement include, for example, the obligation to carry out border control by specialist services (including sanitary, veterinary or phytosanitary control) and the need to be in possession of documents specified by law (permits, licences, certificates).

Only 5 fruit species are allowed to be imported into Poland with no restrictions related to border phytosanitary control. These are bananas, coconuts, durians, pineapples and dates.



Food of non-animal origin is exempt from the obligation to carry out border sanitary control if it is imported in quantities indicating the non-commercial nature of the import (i.e. for one's own needs).



Food of animal origin is exempt from the obligation to carry out border sanitary control if it is imported in quantities indicating the non-commercial nature of the import (i.e. for one's own needs).

Travellers bringing meat and dairy products with them are required to place them in special containers located at border crossings.



It is allowed to bring from abroad a **medicinal product for the traveller's own medical needs**, in the number that does not exceed **5 smallest packages**.



The export or import of **narcotic drugs**, **psychotropic substances and precursors** is prohibited, with the exception of transport performed by licenced entities under appropriate permits.

It is allowed, however, to import narcotic drugs or psychotropic substances for one's own medical needs, provided that the person concerned presents a certificate specified in other provisions, containing the details of the patient, physician, drug and the issuing/ authenticating authority.

For more information visit: https://www.gov.pl/web/gis/glowny-inspektorat-sanitarny www.gif.gov.pl / www.gov.pl/web/gis/glowny-inspektorat-sanitarny / www.gov.pl/web/gis/glowny-ins



Pet animals accompanying travellers (dogs, cats, ferrets – maximum 5 animals) may be moved to Poland, transported between EU Member States and moved outside the EU, provided that they:

- · have an electronic ID,
- · are vaccinated against rabies,
- have documents confirming the fact of vaccination (animal passport or veterinary certificate).

In the case of **import**, depending on from which third country and to which EU Member State pet animals are moved, these requirements may be extended to include the obligation to carry out checks on vaccination effectiveness or quarantine.

In the case of **exporting** pet animals from Poland to a third country, you should get familiar with the requirements in place in that third country. The pet animal should have an animal passport (which is important when returning to the country) and meet the conditions in place in the third country.

Animals of **protected species** covered by the Washington Convention (CITES) should be accompanied by appropriate documents.

Detailed information on the conditions for the movement of pet animals can be found on the website of the Chief Veterinary Inspectorate: www.wetgiw.gov.pl



Endangered species (CITES)

Almost everyone, leaving for different parts of the country or the world, brings souvenirs for themselves or for their loved ones. However, not everyone knows that buying souvenirs offered in different parts of the world can contribute to the extinction of rare and protected species of animals and plants from which souvenirs are made. The full list of protected animal and plant species can be found in the appendix to Council Regulation (EC) No 338/97 of 9 December 1996, as amended

Import from third countries to the EU and **export** from the EU of plant and animal specimens of endangered species (listed in the provisions of the Washington Convention – CITES) are possible under previously issued appropriate CITES permits and certificates.

Documents (CITES **permits and certificates** confirming the legality of origin of plants and animals transported across the state border, that belong to species protected due to the risk of extinction, as well as their recognisable parts and products derived from such plants and animals) are issued by the competent administrative authorities of the countries from which these specimens are exported or to which they are imported. In Poland, this is the <u>Ministry of Climate and Environment (Department of Nature Conservation)</u>. Detailed information regarding permits and other documents can be found in Articles 4 and 5 of Council Regulation (EC) No 338/97 of 9 December 1996, as amended.

You should not purchase and transport across the border, among others:

- caviar.
- skins or products made from the skins of wild cats, bears, wolves,
- stuffed birds of prey,
- products made of snake, crocodile or monitor lizard skins,
- · natural medicines and medicinal products (ointments, balms, etc.) containing derivatives

of bears, medicinal leeches and other animals.

· corals, shells, any tourist souvenirs, such as cobra or other snake tinctures.

NOTE!

In the EU regulations, species threatened with extinction have been included in annexes to these regulations. For a detailed explanation of the EU annexes (A, B, C, D) see Article 3 of Council Regulation (EC) No 338/97 of 9 December 1996, as amended.

Annex A includes animal and plant species that, due to their value and unique occurrence, are under special protection. Trade in specimens of these species is strictly regulated and may only be allowed in exceptional circumstances (scientific purposes) and never for commercial purposes.

Annex B includes species international trade in which is controlled and maintained at a level that does not threaten the survival of a given species.

Annex C includes species international trade in which is controlled at the request of the country from which a given species is exported.

Annex D includes species that are imported into the European Union in such numbers as to warrant monitoring.

Areas (countries) from which, according to the Customs risk analysis, there is a high probability of importing CITES specimens:

USA, CANADA – products made of crocodile skins, live reptiles, products made of marine mammals (cetaceans, walruses), feathers of wild birds, clam shells, products made of bears;

South America – mainly **MEXICO, ARGENTINA** – parrots, wild birds, crocodile skin products, sea turtle products, tarantulas, cacti, tropical wood and tropical wood products;

CARIBBEAN, CUBA – products from sea turtles, corals, clam shells and queen conch (Latin: Strombus gigas) shells;

Asia – mainly CHINA, INDONESIA, PHILIPPINES, MALAYSIA, VIETNAM, THAILAND, INDIA – ivory products, sea turtle products, clam shells, crocodile and snake skins and products, corals, butterflies, live and prepared birds, orchids (Thailand), traditional Chinese medicine products, hippopotamus bone, Tibetan antelope wool products, tropical wood and tropical wood products;

RUSSIA – caviar (up to 125 grams without permit), skins from wolves, lynxes, bears, live animals – snakes, turtles, lizards, parrots;

Africa – the whole continent – ivory and ivory products, products made of crocodile skins and constrictor snake skins, rhino horns and rhino horn products, succulents, corals, clam shells, products made of sea turtles, live reptiles, skins of zebras, wild cats, antelopes;

AUSTRALIA - clam shells and snail shells, wild birds, corals;

GREENLAND – souvenirs made of wales, live and prepared sea eagles, gyrfalcons, polar bear skins and products, narwhal teeth.

Any live specimen may be transported, held during any period of transit or transhipment to, from or within the Community, provided that it is prepared, handled and cared for in such a way as to reduce the risk of injury, loss of health or cruel treatment, and in the case of animals – in accordance with Community legislation on the protection of animals during transport.

For further information visit: www.gov.pl/web/klimat

NOTE!

Whoever fails to comply with the conditions related to international transport of CITES specimens shall be subject to imprisonment from 3 months to 5 years (Article 128(1) and (2) in connection with the penalty under Article 61(1) of the Act of 16 May 2004 on nature conservation, Journal of Laws No. 92, item 880).



Cultural goods

Regulation (EU) 2019/880 of the European Parliament and of the Council of 17 April 2019 on the introduction and the import of cultural goods sets out the conditions for the introduction and the import of cultural goods into the EU. The Regulation prohibits the introduction into the EU of cultural goods referred to in Part A of the Annex to this Regulation, that have been removed from the territory of the country where they were created or discovered, in violation of the laws and regulations of that country (general prohibition principle). Violation of this prohibition is threatened with a fine, restriction of liberty or imprisonment for up to 2 years. It is also possible for the court to order the forfeiture of cultural goods that come from this crime, pursuant to Article 108a of the Act on the protection and care of monuments.

It should also be remembered that in the case of import from non-EU countries, the imported item must be declared to the competent customs authorities in order for this item to be released for free circulation or covered with other customs procedure.

The following rates apply to imports of works of art and collectors' items (within the meaning of customs regulations):

- customs 0%;
- VAT 8% of the declared customs value of the goods.

NOTE!

Ban on trade in cultural goods from Syria and Iraq (Council Regulations (EC) No 1210/2003 and (EU) No 1332/2013)

Permits for permanent exports of monuments from Poland are issued by the <u>Minister</u> of <u>Culture and National Heritage</u>, while those for temporary exports – by the competent Voivodeship Heritage Conservationist. As regards library materials, all types of export permits are issued by the <u>Director of the National Library</u>.

The following types of monuments require a permit for their export abroad:

MONUMENT CATEGORY	AGE	AGE
 Archaeological artefacts that are part of archaeological collections or have been obtained as a result of archaeological research or accidental discoveries 	more than 100 years old	any
Elements that are an integral part of monuments of architecture, interior design, monuments, statues and works of art	more than 100 years old	any
 Paintings made with any technique and on any material, not covered by the categories indicated in points 4 and 5 	more than 50 years old	greater than PLN 40,000
4. Watercolour paintings, gouache paintings and pastel paintings made on any material	more than 50 years old	greater than PLN 16,000
5. Mosaics not covered by the categories indicated in points 1 and 2 and drawings made with any technique and on any material	more than 50 years old	greater than PLN 12,000
6. Original works of graphics and matrices for their production and original posters	more than 50 years old	greater than PLN 16,000
7. Original sculptures, statues or their copies made with the same technique as the original, not covered by the category indicated in point 1	more than 50 years old	greater than PLN 20,000
8. Single photographs, films and their negatives	more than 50 years old	greater than PLN 6,000
9. Single manuscripts or manuscripts in collections	more than 50 years old	greater than PLN 4,000
10. Single books or books in collections	more than 100 years old	greater than PLN 6,000
11. Single printed maps and scores	more than 150 years old	greater than PLN 6,000
12. Zoological, botanical, mineral or anatomical collections and items from such collections	any	greater than PLN 16,000
13. Collections of historical, paleontological, ethnographic or numismatic significance	any	greater than PLN 16,000
14. Means of transport	more than 50 years old	greater than PLN 32,000
15. Other categories not listed in points 1-14	more than 50 years old	greater than PLN 16,000

NOTE!

Items that meet the three above criteria require an export licence.

Monuments that are:

- 1. entered into the register,
- 2. inscribed on the List of Heritage Treasures,
- 3. part of public collections that are owned by the State Treasury, local government units or other organisational units included in the public finance sector,
- 4. entered into a museum's inventory or included in the national library resource
- may not be exported abroad for good.

Export licences are not required, among others, for works made by living artists.

NOTE!

The customs authority or the Border Guard may request a person exporting a monument to present one of the following documents confirming that the monument being exported does not require a licence.

List of documents:

- opinion specifying the time when the monument was created made by a cultural
 institution specialising in the care of monuments, an expert of the minister competent
 for culture and protection of national heritage, a business entity specialised in the trade
 in monuments in the territory of the Republic of Poland or a public administration body,
- valuation of the monument made by a cultural institution specialising in the care
 of monuments, an expert of the minister competent for culture and protection of national
 heritage or a business entity specialised in the trade in monuments in the territory
 of the Republic of Poland,
- invoice containing data allowing for the identification of the item, issued by a business entity specialised in the trade in monuments in the territory of the Republic of Poland,
- confirmation of the import of the monument into the territory of the Republic of Poland, containing a photo of the monument, issued at border crossings by the customs authority, and in the absence thereof – by the Border Guard authority,
- insurance for the transport of the monument from abroad into the territory of the Republic of Poland,
- licence authorising the export of the monument from the territory of another EU Member State.

NOTE!

The export of a monument abroad is punishable by imprisonment from 3 months to 5 years; if the perpetrator acts unintentionally, they are subject to a fine, restriction of liberty or imprisonment for up to 2 years.



Arms and ammunition

Transit through the territory of the Republic of Poland and the import of arms and ammunition are possible under:

- (a) certificate issued by the competent consul of the Republic of Poland,
- (b) European firearms pass (by foreigners who are EU citizens) issued by an EU Member State.

Individuals crossing the external border of the EU are obliged to notify the competent customs authority in writing of the import of arms and ammunition.

Those who do not have a firearms licence are obliged to immediately deposit the imported firearms and ammunition with the competent customs authority, and, within 14 days from the date of the import of the firearms into the territory of the Republic of Poland, apply to the competent Police authority for a firearms licence.

The import and export of arms and ammunition and transit thereof through the territory of the Republic of Poland, as well as the rules for possession of arms and ammunition by foreigners are defined in the Act of 21 May 1999 on arms and ammunition (Journal of Laws No. 53, item 549, as amended).

Arms may be imported by:

- 1. staff members of diplomatic missions and consular posts as well as persons enjoying equivalent status under international agreements may possess arms and ammunition under international agreements or on a reciprocal basis for the purposes of:
 - (a) personal protection,
 - (b) hunting,
 - (c) sports,
 - (d) building up collections,
 - (e) and as memorabilia,
- 2. persons performing activities related to the protection of diplomatic missions and consular offices of foreign countries, representative offices of international organisations, members of official foreign delegations, etc.,
- 3. foreigners who are not members of diplomatic missions or consular offices arriving in the territory of the Republic of Poland may import and export:
 - (a) arms suitable for hunting purposes as well as matching ammunition in a total number up to 100 pieces, provided that the arms and ammunition are to be used for hunting organised under other regulations,
 - (b) arms suitable for sports purposes or historical re-enactments as well as matching ammunition in the numbers specified in the invitation extended by the organisers of sports events or historical re-enactments, if such foreigners arrive to take part in sports events whose regulations require the use of arms, or to take part in a historical re-enactment, as well as in preparations for such events,
 - (c) alarm weapons, if these are permanent equipment of vessels and aircraft.

VIII. HOW TO NOT BECOME A VICTIM OF DRUG SMUGGLERS



In recent years, a number of Poles have been arrested for acting as drug couriers. This is the result of the activities of drug gangs whose victims include an increasing number of Polish tourists. Smugglers find their victims in restaurants and hotels. They mix with them and then ask their victims for transporting a package across the border or drop drugs in the victims' luggage. In this way, at least half a thousand Poles become victims of drug gangs each year.

Criminal penalties for drug smuggling

Pursuant to Article 55(1) of the Act on counteracting drug addiction, whoever, contrary to the provisions of the Act, imports, exports, makes an intra-Community acquisition or intra-Community supply or transports narcotic drugs, psychotropic substances or poppy straw through the territory of the Republic of Poland or the territory of another country, shall be subject to a fine and imprisonment for up to 5 years.

Examples of criminal consequences in other countries

The Colombian authorities are systematically tightening penalties for crimes related to drug smuggling. Pursuant to the provisions of the currently applicable Criminal Code, smuggling of cocaine in quantities between 100 g and 2,000 g is punishable by immediate imprisonment for 8-12 years and a fine of over USD 50,000. Mitigation of the penalty in the form of parole (without being allowed to leave Colombia) is possible after having served 2/3 of the sentence. Given the harsh conditions in prisons, constant financial and material support from the family is indispensable. Due to the lack of an agreement on the mutual execution of sentences in criminal cases, Polish citizens convicted of drug offences in Colombia may not serve their sentences in Poland.

Countries where tourists smuggling drugs may be sentenced to death: Thailand, China, United Arab Emirates, Indonesia, Malaysia, Singapore, Sri Lanka and Vietnam. These are also countries visited by more and more Poles. The Ministry of Foreign Affairs warns about very severe penalties for foreigners arrested for having drugs.

NOTE!

A few tips on how not to become a victim of smugglers:

- always pack your luggage by yourself;
- make sure that the luggage is properly secured (e.g.: combination locks, key, wrapping luggage in plastic);
- · do not leave your luggage unattended in a public place and when crossing the border;
- · do not carry any belongings of people you do not know in order to transfer them to third parties;
- · during border checks, take special care of your luggage to avoid its intentional substitution;
- report any disturbing signs of attempts to be used to carry suspicious packages to officers of the Customs and Tax Control Service, the Police or the Border Guard.

National Tax Information – Tax and customs information:

phone: 22 330 03 30 (from mobile telephones) / phone 801 055 055 (from landline telephones)

phone: +48 22 330 03 30 (from abroad)

from Monday to Friday from 8.00 am to 6.00 pm

Regional Offices of the National Tax Information:

Regional Office of the National Tax Information in Bielsko-Biała phone: 33 485 34 00

Regional Office of the National Tax Information in Leszno phone: 65 619 89 00

Regional Office of the National Tax Information in Piotrków Trybunalski phone: 44 645 01 51

Regional Office of the National Tax Information in Płock phone: 24 361 62 63 Regional Office of the National Tax Information in Toruń phone: 56 669 57 00

Border Guard:

Information relating to the crossing of borders phone: +48 22 500 43 76 and +48 22 500 41 49 from 9.00 am to 4.00 pm Information on the stay of foreigners in the territory of the Republic of Poland phone: +48 22 500 43 76 from 8.15 am to 4.15 pm Additional information on border checks can be found at www.strazgraniczna.pl