

## **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 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, which means opening the mail item and checking its content, which may cause customs clearance last longer.

### **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, 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).

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 and on the Postal customs agent service web page.

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 postal 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 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, or between private persons with a customs value in HUF equivalent to less than EUR 45, or in the case of goods ordered by private persons with a customs value in HUF equivalent to less than EUR 22 are duty free. Above these limits there is an obligation to pay customs duty.

With regard to mail items from outside the EU customs area with a customs value determined above, 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 Postal 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 address side 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.

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 7<sup>th</sup> 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 5<sup>th</sup> 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 mail items subject to customs clearance, if the addressee of the item commissions a different customs agent with customs clearance, but customs clearance takes place at a customs body performing customs supervision of the International Postal Office of Exchange

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 2.2.) either, but orders a customs agent on the market selected by it to perform customs clearance of the item at the customs body supervising the International Postal Office of Exchange, Magyar Posta provides the following procedure.

Magyar Posta keeps mail items on the area of the International Postal Office of Exchange 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.

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.

If the customs body does not certify the accomplishment of customs clearance, Magyar Posta shall not forward the mail item to the addressee, but it shall keep until the end of the term of retention.

During delivery of the mail item Magyar Posta shall charge a customs agent fee in accordance with GTC product sheets, point 24.13. "Postal customs agent service" (following reporting the item to the National Tax and Customs Administration).