

Customs formalities & Administrative fees

General rules for consignments originating from countries outside of the European Union

Any consignment from a country outside of the European Union is subject to a customs procedure, further to which import duties, VAT and excise duties may be billed to the recipient of the shipment.

The amount of duties and taxes varies according to the type of product and is calculated on the total of the value of the goods (price) and the transport costs.

POST ensures the calculation, invoicing and collection of these duties and taxes on behalf of the Customs and Excise Authority. For this service, administrative fees of EUR 15 apply. In the event that the recipient refuses to settle the duties and taxes, the consignment will be returned to the sender.

Individual customers

1. For postal consignments valued at less than 22€, the consignment is not subject to the collection of duties and taxes and is delivered without payment.
2. For postal consignments valued at between 22€ and 150€, VAT plus an administrative fee of 15€ are applied*.
3. Consignments valued at more than 150€ are cleared through customs by CFL Logistics on the basis of the invoice and the administrative fees applied.

Examples of calculations

Scenario 1: consignment under 22€

Example: Soft toy = 19€
 VAT not applicable = 0
 Administrative fees = 0

 Total amount payable = 0

* VAT amounts to 17%, except for books, to which a rate of 3% is applied.



Scenario 2: econsignment valued at between 22€ and 150€

Example 1: Trousers = 100€
Postage for the consignment = 20€
VAT applied = 17%
Administrative fees = 15€

Example 2: Book = 50€
Affranchissement de l'envoi = 10€
VAT applied = 3%
Administrative fees = 15€

Trousers	100€
+ Postage for the consignment	20€
= Total value of the consignment	120€
VAT applied	120€ x 17%
=	20,40 €
+ Administrative fees	15€
= Total amount payable	35,40€

Book	50€
+ Postage for the consignment	10€
= Total value of the consignment	60€
VAT applied	60€ x 3%
=	1,80 €
+ Administrative fees	15€
= Total amount payable	16,80€

Business customers

Any postal consignment sent to a business customer (subject to VAT) is cleared through customs by CFL Logistics irrespective of the value of the goods.

Kindly enquire with CFL Logistics for further details about invoicing.

Consignments shipped to countries outside of the European Union (export)

For consignments shipped outside of the European Union, you must fill out a customs declaration. If the value of the contents of your consignment exceeds 1,000 €, you must attach an invoice stating the value of the contents, an import licence if necessary, a certificate of origin of the goods and an export document.

It is also your responsibility to enquire with the customs department (douanes@do.etat.lu) beforehand about any additional taxes and the various formalities.

Additional information

For more information, visit:

- the Customs and Excise Authority website:
<http://www.do.etat.lu/petitsenvois/index.htm>
- the CFL Logistics website:
<http://www.cfl.lu/espaces/fret/fr/Logistique/Services-douaniers>

