



FedEx Regulatory Alerts & Updates

Regulatory Alert: Reminder – European Union (EU): When to use “Personal Effects” as Description

September 11, 2017

Shippers must not misuse the term “personal effects” to describe new material purchased in a foreign country and then shipped to their country of residence.

The use of “personal effects” is restricted to definitions given by Customs in order to be eligible for duty and /or tax exemption at import.

Relief from import duty for “personal effects” is possible only for the following goods:

1. Personal property belonging to natural persons transferring their normal place of residence from a third country to the Union
2. Goods imported on the occasion of a marriage
3. Personal property acquired by inheritance
4. Goods contained in travelers’ personal luggage
5. Consignments sent by one private individual to another
6. Consignments of negligible value

The further characteristics underneath need to be respected in order to be eligible for the exemption:

- personal property of people transferring their normal place of residence from a non-EU country to an EU country, provided that the place of residence had been outside of the EU for at least 12 consecutive months;
- goods imported on the occasion of a marriage, provided that the person concerned has been resident outside of the EU for at least 12 consecutive months and can provide proof of marriage;
- personal property inherited by an EU resident;
- clothing, study materials and furniture of students coming to study in the EU.
- goods of negligible value;
- goods of a non-commercial nature, sent directly from one private individual in a non-EU country to another in the EU;
- capital goods and other equipment belonging to an undertaking that has definitively terminated its activities in a non-EU country and has moved to the EU;
- Value Added Tax (VAT)-exempt goods contained in the personal luggage of travelers arriving from outside the EU.

Goods not fulfilling the above conditions shouldn’t be described as “personal effects” on the Air Waybill (AWB) and/or invoice.

Content Intended For FedEx Express Customers Only

References:

EU Duty Relief Law

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32009R1186>

EU VAT Relief Law

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32009L0132>