

Poland

This guide is compiled from the IAM Country Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2026-09-05

Documents

Documents required for importing used household goods, personal effects, and related shipments.

For Foreign Nationals (Employees of Foreign Representative Offices and Companies)

- Copy of work permit (for non-EU nationals)
- Working visa from the Polish consulate (for non-EU nationals)
- Copy of passport -- personal data and photo page only, certified as a true copy by a public notary in Poland (a simple copy may satisfy customs; confirm with the destination agent)
- Copy of air ticket confirming arrival to Poland
- Documents confirming at least 14 continuous months of residence abroad outside the EU, covering the full period prior to relocation. Customs requires three categories of supporting evidence: (1) an original letter on company letterhead from the origin employer confirming the working period, signed and stamped by an authorised person or HR department; (2) copies of bills paid in the origin country (rent, utilities, taxes, insurance, medical) covering the full 14-month period; and (3) bank statements, tax payment records, and monthly healthcare payment records for the previous year
- Temporary residence permit in Poland (for non-EU nationals if a working visa was not issued), or EU residency certificate confirming temporary residence (for EU nationals)
- Original of Polish address registration and PESEL reference
- Any documents confirming intent to stay in Poland (e.g., utility contracts, internet agreements, school enrolment)
- Detailed valued inventory in Polish, signed by the owner, prepared in two originals -- no "packed by owner" inventories are accepted; all items must be fully described
- Signed authorisation for the customs agency to act on the client's behalf, certified by a public notary in Poland, in original
- Customs request form signed by the customer

For Persons Relocating for Permanent Residence After Permanent Residence Abroad

Foreign Nationals: Same document set as above, plus a copy of the residence permit and the original of Polish address registration and PESEL reference.

Polish Nationals Returning After Temporary Stay Abroad:

Polish Nationals Returning After Permanent Residence Abroad: Same as for returning nationals after temporary stay (see above).

- Documents confirming at least 14 continuous months abroad (same three-category evidence requirement as above)
- Copy of passport -- personal data, photo page, and foreign visa pages -- certified as a true copy by a notary in Poland (notarisation is not obligatory)
- Copy of Polish ID certified as a true copy by a notary in Poland (notarisation not obligatory), in original
- Original of permanent Polish address registration
- Documents confirming intent to stay in Poland

- Detailed valued inventory in Polish, signed by the owner, in original
- Signed authorisation for the customs agency, certified by a notary (notarisation is obligatory for returning Polish nationals), in original
- Customs request form signed by the customer

For Students, Researchers, Medical Scientists, Priests, and Teachers

- Certification of status from a recognised Polish institution (university, medical clinic, church, etc.)
- Appropriate visa from the Polish consulate (for non-EU nationals)
- Copy of passport (personal data and photo page only), certified by a notary in Poland, in original
- Detailed valued inventory in Polish, signed by the owner, in two originals -- fully descriptive, no "packed by owner" entries
- Signed authorisation for the customs agency, certified by a notary in Poland, in original
- Customs request form signed by the customer
- Original of Polish address registration

For Diplomats

- Certificate from the Polish Ministry of Foreign Affairs confirming the list of goods being imported
- Detailed inventory in Polish, stamped by the Diplomatic Protocol
- Signed authorisation for the customs agency, stamped by the Embassy or Diplomatic Unit
- Photocopy of passport stamped by the Embassy or Diplomatic Unit

For Journalists (Duly Accredited by the Polish Government)

- Certificate from the Polish Ministry of Foreign Affairs, Department of Press and Information
- Copy of passport (personal data and photo page only), certified by a notary in Poland, in original
- Photocopy of accreditation ID issued by the Polish Ministry of Foreign Affairs
- Detailed valued inventory in Polish, signed by the owner, in two originals -- fully descriptive
- Signed authorisation for the customs agency, certified by a notary, in original
- Customs request form signed by the customer
- Temporary residence permit (for non-EU nationals) or EU residency certificate (for EU nationals)
- Address registration in Poland and PESEL reference, plus residence rental contract copy

For Inheritances

- Original of the last will confirming the right to inheritance, with a sworn translation into Polish
- Copy of the death certificate of the testator, with a sworn translation into Polish
- Copy of the beneficiary's passport (personal data and photo page), certified by a notary in Poland
- Copy of Polish ID certified by a notary (for Polish nationals)
- Copy of permanent Polish address registration
- Detailed valued inventory signed by the beneficiary
- Signed authorisation for the customs agency, certified by a notary in Poland
- Customs request form signed by the beneficiary

Specific Information

To qualify for the TNR duty-free exemption, the owner of the goods must have habitually resided outside the EU for a continuous period of at least 12 months prior to relocation (in practice, documentation covering 14 full months is advisable to satisfy Polish customs scrutiny). The goods must have been owned and used by the applicant at the former place of residence,

and all goods must arrive in Poland within 12 months of the date of termination of foreign residence as evidenced in the employment letter or equivalent documents.

Goods must be used household goods -- new goods, new furniture, and unopened items in original manufacturer's packaging are dutiable. Brand-new furniture requires original invoices and is assessed for import duties and taxes. Electrical appliances are subject to the same rules as household goods; note that Poland uses 220-230V, 50Hz.

Precious metals and jewellery are recommended to be carried as personal baggage rather than included in a shipment.

The detailed inventory must be prepared in Polish and signed by the owner in the original. It must be fully descriptive -- generic entries such as "miscellaneous household goods" or "packed by owner" are not accepted by Polish customs.

Under the diplomatic exemption, imported articles may not be sold for a period of three years from the date of entry. The same resale restriction applies to alcohol imported under the diplomatic quota. Duty and tax exemptions for diplomats and journalists are based on reciprocity; where Poland has no reciprocity agreement, a financial security guaranteeing payment of duties may be required.

ISPM 15 (heat-treated wood packaging): Poland enforces EU-wide ISPM 15 requirements. All wooden packing materials (pallets, crates, dunnage) in shipments originating from non-EU countries must carry the ISPM 15 mark. Non-compliant wood packaging is subject to treatment or destruction at the consignee's expense.

Foreign nationals intending to stay in Poland for more than three months are required to obtain a work permit and working visa. Those planning to stay for longer than one year may apply for a Temporary Residence Card at the local County Office in Poland rather than seeking a visa extension abroad. The Temporary Residence Card is valid for three years and may be extended for up to 10 years.

Duties & Taxes

Poland is an EU member state. Shipments arriving from within the EU move under EU free movement rules and are generally not subject to customs duties or formal clearance procedures. Shipments originating outside the EU are subject to Polish customs controls administered by the Krajowa Administracja Skarbowa (KAS -- National Revenue Administration). The primary duty-free pathway is the Transfer of Normal Residence (TNR) exemption under EU Regulation 1186/2009.

Prohibited & Restricted Items

Prohibited Items

The following items are prohibited from import into Poland:

- Narcotics and controlled substances
- Pornographic materials
- Weapons of all kinds (without prior authorisation -- see firearms in Section 4)
- Explosives and inflammable materials
- Chemicals and toxic substances
- Radioactive materials
- Protected animal species and CITES-listed fauna and flora without valid documentation
- Plant matter in non-permitted growing media (earth, sand) -- see Section 4
- Food and fluids (subject to limited personal-use allowances; commercial quantities prohibited)
- Alcohol in household goods shipments beyond personal allowances (see Section 4)
- Tobacco in household goods shipments (must be declared separately as personal allowance)
- Counterfeit goods and goods infringing intellectual property rights

As an EU member, Poland adheres to EU-wide import prohibitions and restrictions. The EU TARIC database can be used to verify whether a specific product is subject to CITES restrictions, import suspension (PROHI), or import restriction (RSTR).

Restricted / Dutiable Items

Intra-EU Imports

Shipments arriving from other EU member states are not subject to customs duties. There are no formal quantity restrictions on alcohol, tobacco, or other goods for personal use when moving from one EU country to another for personal consumption, provided the quantities are reasonable for personal use. As a general reference, intra-EU guidance treats the following as indicative personal-use thresholds: 800 cigarettes, 200 cigars, or 1 kg of tobacco; 10 litres of spirits, 90 litres of wine (of which no more than 60 litres sparkling), and 110 litres of beer.

Non-EU Imports

The following duty-free allowances apply to goods arriving from outside the EU:

Alcohol: up to 1 litre of spirits (over 22% ABV) or 2 litres of wine or beer (22% ABV or below).

Alcohol found within a household goods shipment beyond these allowances will be confiscated, and the customer may be required to pay a fine. Obtaining a licence to import alcohol commercially is practically impossible, and costs associated with importation generally exceed Polish retail prices. Alcohol importation in household goods shipments is strongly discouraged.

Tobacco: up to 200 cigarettes, 50 cigars, or 250 g of tobacco. Tobacco products are not permitted as part of a household goods shipment; they must be declared separately as personal allowance items or not shipped at all.

Medications: personal-use medications may be imported subject to restrictions. Prescription drugs require documentation confirming the personal medical need. Confirm specific requirements with the destination agent.

Plants: most plants require a phytosanitary certificate for import from non-EU countries. Plants may only be transported in peat; earth, sand, and other growing media are prohibited as potential carriers of pests and diseases. Not all customs offices have personnel authorised to conduct phytosanitary examinations; confirm the inspection point with the destination agent before shipping.

Antiques and Objects of Art (pre-1945): a Certificate of Antiquity from a recognised authority is required for items older than 100 years. Two photographs of each item must be provided to the destination agent (for potential future re-export from Poland). All such items should be clearly noted by customs at importation and stowed for easy access during inspection. Poland applies strict controls on the export of art and antiques exceeding 100 years of age (or 50 years for certain categories regardless of origin, including old books); a single export licence is required for permanent re-export. All documentation acquired during the import process must be retained for future export.

Firearms (hunting weapons): a firearms certificate granted by the Polish consulate is required. Contact the destination agent for specific procedures.

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially regarding differences between air, sea, and road shipments.

The detailed inventory must be prepared in Polish and signed by the owner in original. It must be fully descriptive -- generic entries are not accepted. For antiques, artworks, and items made before 1945, these must be clearly noted on the inventory and stowed in the container for easy access during inspection.

The signed authorisation for the customs agency to act on the client's behalf must be an original, certified by a public notary in Poland. For Polish nationals returning after permanent residence abroad, notarisation is obligatory. For other categories it is not strictly compulsory but is strongly recommended.

A customs request form signed by the customer is required in original for most import categories.

All translated documents (vehicle registration cards, insurance policies, employment letters in a foreign language) require sworn translation into Polish. Standard copies are not accepted.

Consignees should be aware that Polish customs exercises the right to inspect any shipment. Ensure items requiring special documentation (antiques, firearms, medications, plants) are packed for easy access and clearly noted on the inventory.

Be prepared for unpredictable additional expenses, including storage fees, inspection fees, and costs associated with document deficiencies. These cannot always be anticipated in advance; coordinate closely with the destination agent.