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## Italy - Customs Duties on Imports of Personal Possessions from U.K. to Italy

One of the consequences of Brexit for Italy has been the uncertainty faced by British assignees or employees who transfer to Italy, as well as Italian employees returning from assignments in the U.K., regarding import duties and customs regulations in respect of household goods which have been acquired in the U.K. and are subsequently imported into Italy. There has recently been significant press coverage of individuals facing high customs duties in receiving packages/shipments from the U.K., so it is worth reconsidering the rules that now apply.<sup>1</sup>

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### WHY THIS MATTERS

As part of the relocation process, individuals often transport their household goods from the U.K. to Italy. From 1 January 2021, the absence of the correct customs declarations and paperwork may not only lead to considerable delays in an assignee receiving his or her household goods, but also to potential extra costs for import duties which the assignee may then pass to his or her employer. It is thus in everybody's interest to make sure that the proper procedures are put in place to mitigate such issues.

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### Importation of Personal Goods on Transfer of Residence

The personal goods of an individual who transfers his or her residence from a non-European Union (EU) country to an EU country are generally exempt from VAT and customs duties when brought into Italy provided that certain conditions are fulfilled. This right extends to individuals who have been resident outside the EU for a period of 12 months.<sup>2</sup>

Individuals must provide Customs with the proper paperwork showing that they have been nonresident for 12 months. Additional documentation is also required by Customs, including a *Dichiarazione Sostitutiva di Certificazione* form. This document should also state how many people are in the individual's family, the city of birth, and the state/jurisdiction they are moving from.

Individuals must be able to demonstrate that they are moving their residence to Italy, so will need to be able to provide Customs with a certificate of residence (obtained from the local municipality). In order to obtain this, U.K. citizens coming to Italy after 1 January 2021, are now required to obtain a visa and a Permit of Stay (*Permesso di Soggiorno*), from the local *Questura*.<sup>3</sup> Returning Italian citizens need to be able to prove they have been resident abroad through registration on the Register of Italians Resident Abroad (AIRE).

In order to import used household goods, individuals will also need:

- A copy of their passport;
- an Italian Fiscal Code number;
- a packing list written in either Italian or English;
- the original Bill of Lading or Air Waybill.

There may also be restrictions on the importation of certain animal and plant products, weapons, and works of art.

## Small Gifts

There has been substantial press coverage recently regarding individuals receiving significant customs charges for importing goods from the U.K. and being sent personal gifts from the United Kingdom. There is only a small exemption of EUR 45, for small personal gifts for personal use.<sup>4</sup>

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### KPMG NOTE

Employers may wish to make it clear to their employees that they will pay import duties on most imports from the U.K. and include this in their policy.

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## Business Travel

Although business travel remains severely restricted due to COVID-19, it is worth reminding employees travelling to and from the U.K. that while personal goods they take to the U.K. on a business trip are not subject to duty, if they make any purchases in the U.K. for business or non-business purposes, then those may be subject to import duties.

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### KPMG NOTE

Following Brexit, the regime for importing personal goods from the U.K. is now substantially more complex. Employers may wish to work with their employees, relocation providers, and customs consultants to mitigate any cost and delays in shipping and to make sure the appropriate documentation is prepared. Employers may also wish to warn employees regarding the exposure to import duties and items coming from the U.K. and who would be responsible for such duties.

## FOOTNOTES:

1 See, for example: M. Brignall, "Britons buying from EU websites hit with £100 customs bills," *The Guardian* (online) 21 January 2021. Also see: L. Jones, C. Snowdon, and H. Mustoe, "Brexit: I was asked to pay an extra £82 for my £200 coat," *BBC* (online) 21 January 2021.

2 Council Regulation (EC) No. 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty.

3 Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.

4 Ibid.

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