

## Rules concerning the humanitarian aid consignments for Ukraine

### HUMANITARIAN AID

- In face of the war in Ukraine, please find below information on the rules applicable to humanitarian aid dispatch out of the EU customs territory.
- Questions on this matter can be sent to the dedicated address:  
[pomagam.ukrainie@mf.gov.pl](mailto:pomagam.ukrainie@mf.gov.pl)
- Humanitarian aid coordinators are appointed in regional revenue administration chambers.

To ensure the smooth handling of humanitarian transports, humanitarian aid coordinators are appointed in each regional revenue administration chamber.

These contact persons coordinate the activities of the Customs to place the goods under the export procedure at local customs offices and to notify convoys at the border customs office through which it leaves Poland.

Entities, organisations and institutions organising and dispatching humanitarian convoys to Ukraine should primarily cooperate with the Ministry of Foreign Affairs within the Action [#PomagamUkraine](#)- humanitarian aid coordination.

The website <https://pomagamukrainie.gov.pl> helps to coordinate assistance.

A registration form is available on the website for anyone interested in assistance.

You may also contact the nearest customs office where you will be informed about all necessary customs formalities.

### National customs offices network.

As a general rule in road transport the export procedure is not carried out at the border customs office but at internal ones. Information on the network of customs offices where such formalities can be carried out is available <https://www.podatki.gov.pl/clo/informacje-dla-przedsiębiorców/aeo-i-uproszczenia-celne/procedura-uproszczona/wytyczne-i-instrukcje/centrum-urzedowego-dokonywania-odpraw-cudo/>

### What to do.

First of all, when contacting the customs office, the list of goods to be placed under the humanitarian convoy should be provided.

This will allow the National Revenue Administration (KAS) to provide feedback on whether these goods can be the subject of humanitarian aid. It will also make it possible to determine the list of documents to be presented to the Customs.

Goods dispatched as humanitarian aid must be placed under the export procedure in the AES/ECS2 system. . It is therefore necessary to submit the electronic customs declaration to that system in the form of an XML file.

There is exception from the above requirement for the cases where the value of goods does not exceed 1000 EUR – in such situations an oral export declaration is sufficient at the moment of presentation of the goods at the border customs office (by the driver).

The exported goods are not subject to duty or tax.

**Our support.**

There is a dedicated e-mail address at the Ministry of Finance:

[pomagam.ukrainie@mf.gov.pl](mailto:pomagam.ukrainie@mf.gov.pl).

Please send us a message if you have questions or doubts about the customs clearance of humanitarian aid consignments for Ukraine.