



## Central and Eastern Europe: Tariffs and Taxes on Computer Hardware and Software

**This document was last updated in September 2009.**

--While we have made the best attempt to list all tariffs and taxes, this list may not be exhaustive. Because tariffs and tax rates are subject to change, please contact the Department of Commerce's Central and Eastern Europe Business Information Center at 1-800-USA-TRADE or 202-482-2645 for the most-up-to-date information on rates in Central and Eastern Europe.

--Companies should only use this table as a guide to expected charges; in all cases it is prudent to work with a customs broker/freight forwarder for more accurate information. It is also advisable to check with Customs officials in the country to which you are exporting, and if necessary, to get a binding decision in writing prior to shipment.

--This document is intended for use by U.S. companies; other duties and charges may apply for non-U.S. companies.

--The rates listed on this page do not apply to software transmitted electronically.

--Some countries have additional information on customs procedures for IT products (and services) imports, including those related to electronically transmitted software. If the country name is hyperlinked, click for additional information.

| Country                                     | Tariff on Computer Hardware (HS 8471) | Tariff on Computer Parts (HS 8473.30) | Tariff on Computer Software (HS 8523 <sup>2</sup> ) M C U <sup>3</sup> | Tariff on Manuals (HS 4901) | <a href="#">Withholding Taxes on Software Royalties</a> | Other Taxes <sup>6</sup>  | Date Country Updated |
|---|---------------------------------------|---------------------------------------|--|-----------------------------|---|---|----------------------|
| <a href="#">Albania</a> <sup>1</sup>        | 0-5%                                  | 0%                                    | 10%(U)   | 0%                          | 0%  | 20% VAT applied to CIF value + duty   | 8/2004               |
| <a href="#">Bulgaria</a> <sup>1</sup>       | 0%                                    | 0%                                    | 0%   | 0%                          | 15%   | 20% VAT applied to CIF value + duty   | 9/2009               |
| <a href="#">Croatia</a>                     | 0%                                    | 0%                                    | 0%   | 0%                          | 15% <sup>4</sup>  | 23% VAT applied to CIF value + duty   | 8/2009               |
| <a href="#">Czech Republic</a> <sup>1</sup> | 0%                                    | 0%                                    | 0%   | 0%                          | 0% <sup>5</sup>   | 19% VAT applied to CIF value + duty   | 9/2009               |
| <a href="#">Estonia</a> <sup>1</sup>        | 0%                                    | 0%                                    | 0%   | 0%                          | 10% <sup>5</sup>  | 18% VAT applied to CIF value + duty; 200EEK (approximately US\$20) customs handling fee | 9/2009               |
| <a href="#">Hungary</a>                     | 0%                                    | 0%                                    | 0%   | 0%                          | 0% <sup>5</sup>   | 25% VAT applied to CIF value + duty   | 07/2009              |
| <a href="#">Latvia</a> <sup>1</sup>         | 0%                                    | 0%                                    | 0%   | 0%                          | 10% <sup>5</sup>  | 18% VAT applied to CIF  | 07/2009              |

|                                     |    |    |    |    |  |   |         |
|-------------------------------------|----|----|----|----|--|---|---------|
|                                     |    |    |    |    |  | value + duty  |         |
| <b>Lithuania</b> <sup>1</sup>       | 0% | 0% | 0% | 0% | 10% <sup>5</sup>   | 21% VAT applied to CIF value + duty   | 08/2009 |
| <b>Poland</b> <sup>1</sup>          | 0% | 0% | 0% | 0% | 20%* <sup>5</sup><br>(10% if supplier presents the Certificate of Tax Residency) | 22% VAT on hardware and software applied on CIF value + duty; 7% VAT on manuals | 08/2009 |
| <b>Romania</b> <sup>1</sup>         | 0% | 0% | 0% | 0% | 10% <sup>5</sup>   | 19% VAT applied to CIF value + duty; 0.5% customs handling fee; 2% import tax   | 8/2009  |
| <b>Slovak Republic</b> <sup>1</sup> | 0% | 0% | 0% | 0% | 0% <sup>5</sup>  | 19% VAT applied to CIF value + duty   | 07/2009 |
| <b>Slovenia</b> <sup>1</sup>        | 0% | 0% | 0% | 0% | 5% <sup>5</sup>  | 20% VAT applied to CIF value + duty   | 8/2009  |

1 This country is a member of the Information Technology Agreement. Click [here](#) for more information.

2 Depending on the underlying medium on which it is presented, computer software is classified in one of the following five 10-digit HS numbers: 8523.29.2000, 8523.40.2010, 8523.40.2020, 8523.40.4000, 8523.40.5000

3 Indicates whether the country applies tariff solely to the value of the underlying medium (M), content/full value of software (C), or if method is unknown (U). Click [here](#) for more information.

4 This country does not have a bilateral tax treaty with the United States and there is no confirmed withholding tax rate available. For more information on the possible tax obligations please contact the country's embassy. See <http://www.embassy.org>.

5 This withholding tax rate reflects a bilateral tax treaty with the United States. Click [here](#) for more information.

6 Sales taxes are based on a percentage of a predetermined value, if the value on which the tax is applied is known it is indicated. Generally either the "Cost + Insurance + Freight" value (CIF) or the "Free-On-Board" value (FOB) of the shipment is used to determine the tax obligation. For further information visit the Trade Information Center [website](#). . The EU also has a "Taxes in Europe" data base which can be accessed at:

[http://ec.europa.eu/taxation\\_customs/taxation/gen\\_info/info\\_docs/tax\\_inventory/index\\_en.htm](http://ec.europa.eu/taxation_customs/taxation/gen_info/info_docs/tax_inventory/index_en.htm)