

## **Section 38**

### **Exemption of selected goods**

(1) Diplomatic and consular bags and other mail enjoying protection under international law shall be exempted from customs duties.

(2) Goods imported by persons enjoying privileges and immunities under international treaties shall be exempted from customs duties; the extent of the exemption shall be set on the basis of reciprocity.

(3) The exemption described in paragraph 2 shall be granted in cases that meet the following conditions:

(a) the customs declaration is endorsed by the relevant diplomatic mission, consular post, special mission or representation of an international organization; the endorsement shall consist of the signature of the head or deputy head of mission and the official stamp of the mission;

(b) the customs declaration is accompanied by a document confirming that the person for whose use the goods are imported falls within the scope of paragraph 2; this shall not be required if the customs declaration includes the endorsement referred to in (a),

(c) the customs declaration is accompanied by a notice from the Ministry of Foreign Affairs confirming that the principle of reciprocity is observed and stating the extent of the reciprocal exemption for imports of means of transport; and

(d) the goods shall not be lent, borrowed, pledged, leased or transferred to another person before the end of the time-limit set on the basis of the reciprocity or, in cases where no time-limit is set, before the end of 12 months (24 months in the case of motor vehicles) from the date of acceptance of a declaration for release for free circulation.

(4) Customs exemption shall be granted to military material and reasonable quantities of goods intended for the exclusive use of the armed forces of the sending State, their civilian component and dependents in compliance with the Act concerning the presence of the armed forces of foreign States in the territory of the Czech Republic.