



Customs and Freight Forwarding Guide

Version 1

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Preface

a. About This Guide

The Customs and Freight Forwarding Guide is a reference document for the various stakeholders involved in the Olympic and Paralympic Winter Games Milano Cortina 2026. It contains the necessary information on the customs regulations in force, as well as details of the procedures to be followed for the import and export of goods necessary for the holding of the Games.

The main stakeholders of Milano Cortina 2026 are grouped into the following categories:

- Athletes, National Olympic Committees (NOCs), National Paralympic Committees (NPCs) and their staff;
- International Federations (IFs), National Federations (NFs) and their staff;
- Olympic and Paralympic families made up of executives from international and national sports institutions – International Olympic Committee (IOC), International Paralympic Committee (IPC);
- Marketing Partners (TOP Partners, Premium Partners, Official Partners, Official Supporters);
- Milano Cortina 2026 suppliers, as well as Olympic Broadcasting Services (OBS) and its service providers;
- Media: Media rights holders and accredited press.

The stakeholders of the Olympic and Paralympic Games Milano Cortina 2026 are responsible for the transport of their goods and the execution of all related customs formalities. They can choose whether to use the support of the official logistics services provider (LSP) or to arrange for the transport of their goods and the execution of all the required customs formalities themselves. The Logistics (LOG) functional area of Milano Cortina 2026 will provide support to ensure that goods move smoothly and are cleared through customs in accordance with deadlines and adhering to current regulations, in collaboration with the LSP.



This document is valid exclusively for the Olympic and Paralympic Games Milano Cortina 2026.

b. Milano Cortina 2026 Logistics

The Logistics functional area deals with the design and implementation of systems and processes for the planning, transport, reception, storage, distribution, recovery, disposal and reuse of materials necessary for the holding of Milano Cortina 2026.

The complexity of the road network, the difficulties of transfer between mountain and urban sites, the distances between the various competitive and non-competitive venues, the number of vehicles in circulation and the management of spectator flows are the main factors that make it challenging to manage the flows of material in the venues that will host the next Winter Olympics and Paralympics.



Motorway
+++++

Railway
+++++

National road
=====

High-speed Railway
=====

Mountain Road
=====

State border

Cluster

City

Olympic City

Paralympic City

Official Port of Entry Airport

Other Airport

Mountain pass

Tunnel

IBC* MPC*	CURLING	SKI MOUNTAINEERING
OLYMPIC FAMILY HOTEL	FIGURE SKATING	SNOWBOARD
PARALYMPIC FAMILY HOTEL	FREESTYLE SKIING	SPEED SKATING
OLYMPIC VILLAGE	ICE HOCKEY	PARA ALPINE SKIING
PARALYMPIC VILLAGE	LUGE	PARA BIATHLON
CEREMONIES	NORDIC COMBINED	PARA CROSS-COUNTRY SKIING
ALPINE SKIING	SKELETON	PARA ICE HOCKEY
BIATHLON	SHORT TRACK SPEED SKATING	PARA SNOWBOARD
BOBSLEIGH	SKI JUMPING	WHEELCHAIR CURLING
CROSS-COUNTRY SKIING		

*IBC: International Broadcast Center

*MPC: Main Press Center (Only for Olympics)

Updated on 13.07.2023

Milano Cortina 2026 Master Plan

Venues					
Sport	Discipline / Event / Service	Sport / Discipline Code	Venue Name	Venue Code	Cluster
	Olympic Opening Ceremony		Milano San Siro Olympic Stadium	MOS	Milano
Ice hockey	Ice hockey	IHO	Milano Santagiulia Ice Hockey Arena	MH1	
Para ice hockey		IHO			
Ice hockey	Ice hockey	IHO	Milano Rho Ice Hockey Arena (Milano Ice Park)	MH2	
Skating	Short track speed skating	STK	Milano Ice Skating Arena	MSK	
	Figure skating	FSK			
Skating	Speed skating	SSK	Milano Speed Skating Stadium (Milano Ice Park)	MSS	
	Olympic and Paralympic Village		Milano Olympic & Paralympic Village	OVM	
	Main Media Centre International Broadcast Centre (IBC) + Main Press Centre (MPC)		Main Media Centre	MMC	Cortina
Curling	Curling	CUR	Cortina Curling Olympic Stadium	CCU	
Wheelchair curling		CUR			
	Paralympic Closing Ceremony		Cortina Sliding Centre	CSC	
Bobsleigh	Bobsleigh	BOB			
	Skeleton	SKN			
Luge	Luge	LUG			
Skiing	Alpine skiing (women)	ALP			
Para Alpine skiing		ALP			
Para snowboard		SBD	Cortina Para Snowboard Park	CSB	
Biathlon	Biathlon	BTH	Anterselva Biathlon Arena	ABA	
	Olympic and Paralympic Village		Cortina Olympic & Paralympic Village	OVC	
	Olympic Village		Anterselva Olympic Village	OVA	Valtellina
Skiing	Alpine skiing (men)	ALP	Stelvio Ski Centre	SSC	
Ski mountaineering	Ski mountaineering	SMT			
Skiing	Freestyle skiing	FRS	Livigno Snow Park	LSP	
Skiing	Freestyle skiing	FRS	Livigno Aerials & Moguls Park	LAM	
	Olympic Village		Bormio Olympic Village	OVb	
	Olympic Village		Livigno Olympic Village	OVL	Val di Fiemme
Skiing	Cross-country skiing	CCS	Tesero Cross-Country Skiing Stadium	TCC	
	Nordic combined	NCB			
Para biathlon		BTH			
Para cross-country skiing		CCS			
Skiing	Ski jumping	SJP	Predazzo Ski Jumping Stadium	PSJ	
	Nordic combined	NCB			
	Olympic and Paralympic Village		Predazzo Olympic & Paralympic Village	OVP	
	Olympic Closing Ceremony		Verona Olympic Arena	VOA	
	Paralympic Opening Ceremony				

c. Customs and Monopolies Agency

The **Customs and Monopolies Agency – ADM** is one of the tax agencies that performs technical and operational functions at the service of the Ministry of Economy and Finance, in the field of Customs, Excise duties and Monopolies and interacts, *ratione materiae*, with other branches of the State.

ADM is a regulatory and supervisory authority, with the power of imposing sanctions in the sectors of customs, energy (mineral oils, electricity, natural gas, liquefied natural gas, coal), alcohol, tobacco products and public gaming. In such sectors, it assesses and collects duties and taxes. Moreover, it carries out judicial police functions.

ADM, with a workforce of about 10,000 employees, is organised with a headquarters in Roma – where the General Management is located – and nine Central Directorates, and develops its operations through 12 Local Directorates and numerous offices distributed throughout the country, at ports, airports, freight terminals, main cities, border crossings and smaller islands. Find the ADM website [here](#).

d. Logistics Services Provider

The **POSTE ITALIANE Group** is the official logistics partner of the Olympic and Paralympic Games Milano Cortina 2026.

POSTE ITALIANE will put its experience at the service of all parties involved, taking care of the transport, customs formalities and logistics of all goods, equipment and materials necessary for the success of the event.

POSTE ITALIANE is also partnering with Milano Cortina 2026 to reduce the environmental and social impact of its operations.

Main details of the **POSTE ITALIANE Group**:

256 million of parcels shipped
5 automated sorting HUBs
91 distribution branches
186,000 m2 of warehouses integrated with the network
5 aircraft (serving 7 routes) 16 sorting centres

For more information, you can contact the POSTE ITALIANE Group at the following e-mail addresses:

commercial.milanocortina2026@posteitaliane.it
customs.milanocortina2026@posteitaliane.it

e. Contacts

For questions concerning the content of this guide, Milano Cortina 2026 logistics activities and customs procedures, please contact the Milano Cortina 2026 logistics team at the following address:

customs@milanocortina2026.org.

For general questions concerning Milano Cortina 2026 logistics, NOCs and NPCs can contact their Relations Representative at:

nocs-npcs.relations@milanocortina2026.org.



Customs Guidelines

1 Introduction

The Olympic and Paralympic Winter Games Milano Cortina 2026 are of extraordinary international importance, involving the International Olympic Committee, the International Paralympic Committee, the Olympic and Paralympic Committees of the participating nations and a very large number of athletes, technicians, spectators and tourists.

Decree-Law no. 16 of 11 March 2020, converted with amendments into Law no. 31 of 8 May 2020, laid down the urgent provisions for the organisation and conduct of these events.

With regard to the applicable tax provisions, Article 5, paragraph 5 of the aforementioned Decree-Law no. 16/2020 expressly provides that: *“The importation into Italy of all goods, materials and equipment necessary for the holding of the Winter Games and for their use during the same may be carried out under a temporary admission regime exempt from customs duties or duty-free, where applicable. The Customs and Monopolies Agency, in order to facilitate the activities, may adopt measures to simplify the related customs procedures”*.

This Customs Guide is intended for the stakeholders involved in the Olympic and Paralympic Winter Games Milano Cortina 2026: athletes, Olympic Committees (NOCs) and Paralympic Committees (NPCs) of the participating nations (expected 90–95 nations) and their staff, International Federations, National Federations and their staff, International Olympic Committee (IOC), International Paralympic Committee (IPC), related managers and sports institutions at international and national level; it is also aimed at the Commercial Partners of the Fondazione Milano Cortina 2026, the workers of logistics companies, service providers and suppliers of Milano Cortina 2026, as well as the Olympic Broadcasting Services (OBS) teams, the media (journalists, photographers, news agencies, television broadcasters and rights holders) and all the public (spectators and tourists, friends and relatives) who will come to Italy to follow the events and competitions, which will take place between the Municipalities of Milan and Cortina, the Regions of Lombardia (including as Livigno, a Lombard municipality and duty-free area on the border with Switzerland) and Veneto, and the autonomous province of Bolzano – Alto Adige.

2 Glossary

Union Customs Code (UCC)	Regulation (EU) 952/2013
UCC Delegated Regulation (DR)	Delegated Regulation (EU) 2015/2446
UCC Implementing Regulation (IR)	Implementing Regulation (EU) 2015/2447
Regulation (EC) 1186/2009	Community system of reliefs from customs duties
Economic Operators' Registration and Identification (EORI)	<p>Identification code of the subjects for customs purposes.</p> <p>The purpose of the EORI system is to have a single Customs Identification Number (EORI number) of the economic operator recognised by all EU customs authorities.</p>
Customs Declarant	The person who submits a customs declaration, a declaration for temporary storage, an entry summary declaration, an exit summary declaration, a re-export declaration or a re-export notification in his or her own name, or the person in whose name the submission of such declaration or notification is made.
Customs Representative	Any person appointed by another person to represent him or her before the customs authorities for the performance of acts and formalities required by customs legislation.
Carnet ATA (Admission Temporaire / Temporary Admission)	International Customs Document of Temporary Admission issued in accordance with the ATA Convention or the Istanbul Convention.
Cargo Shipments	Shipment of small and large goods by means of transport by sea, by air, by land.
Temporary Admission	Customs procedure that allows the temporary importation of non-Union goods for various uses, totally or partially exempt from customs duties (duty and VAT) and without the application of commercial policy measures. Goods under temporary admission must be re-exported without having undergone any modification other than normal depreciation due to the use that has been made of them.

Excise Duties	<p>Tax on the quantity and not on the value of the goods, for example, N EUR per hectolitre of alcohol sold.</p> <p>This is a tax paid for the consumption of certain products: generally alcohol, tobacco, energy products (oil, gas, etc.).</p>
Duty	Tax levied on imports by a country's customs authority, such as a percentage of the value or at a specific rate.
Prohibitions and restrictions	There are restrictive measures for certain categories of goods on the introduction into or exit from the customs territory of the EU.
Incoterms	International trade terms. Terms of sale accepted worldwide for the sharing of costs and responsibilities between the buyer and seller.
Release for free circulation	Gives non-Union goods the customs status of Union goods through the collection of import duties.
Permanent Import	Release for consumption of non-Union goods in the territory of the State which entails the payment of all duties on the goods (duty and internal taxation).
Duty-free import	Entails an exemption from paying duties and taxes when goods are imported. The exemption is subject to specific conditions and rules.
Value Added Tax (VAT)	Indirect consumption tax on goods and services, paid at national level.
Air Waybill/Bill of Lading	<p>Document accompanying the goods. Constitutes proof that a contract of carriage has been concluded and describes its content.</p> <p>Examples: Bill of Lading, Road Waybill (CMR), Air Waybill (AWB), Railway Waybill (CIM).</p>
Manifest	For sea and air transport, the document listing the shipments on board the means of transport.
Combined Nomenclature/TARIC	The list of traded goods, based on the Harmonised System, which allows the Common Customs Tariff and other EU policies to be applied, as well as external trade statistics to be compiled.
Authorised Economic Operator	Licensed traders (Authorised Economic Operator) who meet a set of reliability criteria in compliance with the customs authority.

Origin of goods	Origin determines which duties, measures, equivalent taxes, quantitative restrictions and obligations apply. Not to be confused with “provenance”.
Internal Transit	A customs procedure which allows the movement of <u>Union goods</u> from one point to another in the customs territory of the Union, passing through a country or territory which is not part of that territory, without changing their customs status.
External Transit	A customs procedure allowing the movement of <u>non-Union goods</u> from one point to another in the customs territory of the Union without being subject to: <ul style="list-style-type: none"> (a) import duties; (b) other charges, as provided for in the other relevant provisions in force; (c) commercial policy measures, in so far as they do not prohibit the entry into or exit of goods into or from the customs territory of the Union.
EU – European Union	The European Union is a unique economic and political union among the 27 EU countries that together cover much of the continent. The European Union (EU) consists of 27 countries (Belgium, Bulgaria, Czech Republic, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Croatia, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland, Sweden).
Schengen	<p>The Schengen area guarantees free movement for EU citizens, along with non-EU nationals living in the EU or visiting the EU as tourists, exchange students or for business purposes (anyone legally present in the EU).</p> <p>The competent national authorities may, however, carry out police checks at internal borders and border areas (e.g. identity checks).</p> <p>It includes 29 countries:</p> <ul style="list-style-type: none"> • 25 of the 27 EU Member States (with the exception of Cyprus and Ireland). • all members of the European Free Trade Association (Iceland, Liechtenstein, Norway and Switzerland). <p><i>“Andorra, Monaco and San Marino are special cases within the Schengen Agreement: they have opened their borders but are not members of the visa-free zone.”</i></p>

3 Identification of Milano Cortina 2026 for Customs Purposes

3.1 Assignment of a Dedicated Code

Code 61YY has been created for use in customs declarations (the single administrative document – or **SAD** – form) of goods intended for demonstration.

Certificate Description: **MC26** – Indication that the goods are declared for temporary admission or for release for free circulation¹ for the holding of the Olympic and Paralympic Winter Games Milano Cortina 2026.

3.2 Identification of Participants

Olympic and Paralympic family	As defined by Regulation (EC) no. 810/2009 establishing a Community Code on Visas – Article 49 and Annex XI
Responsible Organisations	With regard to measures to facilitate the procedures for applying for and issuing visas for members of the Olympic and Paralympic family taking part in the Olympic and/or Paralympic Games: the official organisations, in terms of the Olympic Charter, which are entitled to submit lists of members of the Olympic family to the Organising Committee of the Member State hosting the Olympic and Paralympic Games with a view to the issue of accreditation cards for the Games.
Member of the Olympic and Paralympic Family	Any person who is a member of the International Olympic Committee, the International Paralympic Committee, International Federations, the National Olympic and Paralympic Committees, the Organising Committees of the Olympic Games and the national associations, such as athletes, judges/referees, coaches and other sports technicians, medical personnel attached to teams or individual sportsmen/women, and media accredited journalists, senior executives, donors, Sponsors or other official invitees, who agree to be guided by the Olympic Charter, act under the control and supreme authority of the International Olympic Committee, are included on the lists of responsible organisations and are accredited by the Organising Committee of the Member State hosting the 2026 Olympic and Paralympic Games as a participant in the 2026 Olympic and/or Paralympic Games.

¹ Also "import".

Olympic [or Paralympic] Accreditation Card	Issued by the Organising Committee of the Member State hosting the Olympic and Paralympic Games in accordance with its national legislation: one of two safety documents, one for the Olympic Games and one for the Paralympic Games, each bearing a photograph of its holder, establishing the identity of the member of the Olympic [or Paralympic] family and authorising access to the facilities where competitions are held and to other events scheduled throughout the duration of the Games.
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4 Exemptions and Concessions

For all goods destined for the Olympic and Paralympic Winter Games Milano Cortina 2026, the following is insured:

- Priority in treatment in the port and airport cycle in Italy;
- Priority in carrying out "safety & security" customs controls and those under the responsibility of the other Administrations involved in the customs clearance process, benefiting from the simplifications offered by the Customs Single Window (one-stop-shop).

To access the above-mentioned benefits/concessions in Italy, the following are necessary:

Written declarations: enter in the customs declaration (the single administrative document (SAD) form) the **code 61YY** assigned for the identification of the goods destined for the event.

Verbal statements: present the "**Olympic and/or Paralympic accreditation card**" (see Reg. (EC) no. 810/2009) at the time of the customs declaration.

Goods destined for Milano Cortina 2026 benefit from the simplifications/concessions if:

- the introduction of goods and customs formalities are carried out directly at the Italian customs offices (first point of entry);
- the goods are brought into a customs office in another Member State of the European Union and transferred under a [transit procedure](#) to Italy for the completion of subsequent formalities at an Italian customs office.

5 Customs Regulations and Procedures

5.1 Customs Procedure Used

Goods receive different customs treatment depending on whether they are introduced into the Italian/EU territory:

- to stay permanently (duty-free or non-duty-free permanent import)
- to enter temporarily and then return (temporary admission and re-export)
- For transit (common/union transit)

5.2 Freight Transport Mode

Goods can be:

- shipped by **cargo** transport by sea, by air (by private plane, cargo plane, helicopter, etc.), by land (by train, car, truck, etc.), and, in this case, it is necessary to be in possession of an EORI number and use a customs representative to carry out customs operations; or
- carried in the **traveller's luggage**, with accompanied carriage.

6 Cargo Shipments

6.1 Documents to be Prepared for Customs Operations

Before shipping the goods with cargo transport, it is important to prepare all the **documentation** necessary for the **introduction of the goods into Italy/EU**, because the transporter/carrier/shipper is required to fulfil certain obligations before the arrival of the goods at the first point of entry into the EU (e.g. **entry summary declaration or ENS**).

Depending on the type of goods, the following must be provided to the transporter and/or freight forwarder and/or carrier:

- transport documents;
- packing list;
- ATA Carnet;
- documentation relating to the origin of the goods;
- sanitary, veterinary or phytosanitary certificates;
- goods invoice/proforma invoice/enhanced list;
- import licences;
- other certificates required for the type of goods.

Customs declarations for goods shipped by cargo are made by electronic means, through your customs representative, i.e. a person designated to carry out the acts and formalities required by customs legislation.

As already mentioned, it is also necessary to have an EORI number for customs purposes. To obtain the **EORI number**, it is necessary to fill in a special form available on the ADM website, at this link: [EOS \(EORI + AEO\)](#).

Here you can also find [information](#) and a [form](#) relating to consent for data publication.

The EORI code is assigned by ADM on the basis of the data resulting from the registration in the Italian tax system (tax code or VAT number, assigned by the Italian Revenue Agency).

The customs IT system registers the EORI number in the relevant national database and updates the EU EORI database.

For goods destined for the Olympic and Paralympic Winter Games Milano Cortina 2026, the **code 61YY** must be included in customs declarations, air/sea transport documents and consequently in the Entry Summary Declaration (ESD) and in the Incoming Goods Manifest (IGM).

Even if the goods arrive in Italy by road, accompanied by a transit document, the code 6IYY must be indicated in the transport document so that it can also be reported in the customs declaration.

6.2 Duty-free Imports

The duty-free import customs declaration must be submitted to the competent Customs Office at the place of arrival of the goods.

For **goods definitively imported** into Italy for the Olympic and Paralympic Winter Games Milano Cortina 2026, the applicable **customs exemptions**, in the presence of the relevant conditions and, therefore, without the payment of import² duties with exemption also from VAT³, are those indicated below:

- Pharmaceutical products used at international sporting events intended for the use of participants in the event from third countries to the extent necessary to meet their needs during their stay following the sporting event.
- Decorations and rewards granted on an honorary basis.
- Cups, medals and similar articles.
- Gifts received in the framework of international relations.
- Goods intended for the use of sovereigns and heads of state.
- Samples of goods of negligible value imported free of charge and used for distribution within the event without compensation. These samples must be identifiable as free samples and must not be suitable for marketing due to the type of packaging. If it is food and beverage products, they must be consumed during the event. The quantity and value of the samples that can be imported duty-free must be proportional to the nature of the event, the number of visitors, and the importance of the participation of the participating country.
- Merchandise to be used for setting up stands and in any competition venue (paints, varnishes, wallpaper, etc.), printed matter, catalogues, brochures, advertising posters and other objects provided free of charge for advertising purposes. In this case, too, the goods must be consumed during the event and their quantity must be proportionate to the event itself.
- Samples and goods intended for demonstration in the case of alcohol, tobacco and tobacco products, combustibles and fuels are excluded from duty-free importation.
- Tourism documentation.
- Documentation of various kinds, such as, for example, the publications of official international bodies, intended to be distributed free of charge.

² The EU procedure for reliefs from customs duties is governed by Regulation (EC) no. 1186/2009

³ Ministerial Decree no. 489 of 5 December 1997 and subsequent amendments

6.3 Imports of Goods not Covered by the Exemption

If the goods presented for import do not meet the requirements to qualify for the exemptions applicable to the Olympic and Paralympic Winter Games Milano Cortina 2026, they will be subject to normal import procedures.

6.4 Goods in Temporary Admission

Temporary admission allows for the introduction of non-Union goods intended to be re-exported without processing into the customs territory of the Union for occasional events (fairs, exhibitions, packaging, execution of works, tests and experiments, etc.).

The authorisation is subject to the possibility of identifying the goods being temporarily imported through trademarks, serial numbers, registration numbers, photographs.

Goods in temporary admission which are not re-exported must be permanently imported and the payment of the relevant customs duties is due.

6.4.1 Temporary Admission With ATA Carnet

The ATA Carnet (French and English expression "Admission Temporaire/Temporary Admission") is an international **customs document** established by the Brussels Convention of 6 December 1961, ratified in Italy with Presidential Decree no. 2070 of 18 March 1963. The purpose of the Convention is to facilitate and encourage the international movement of certain goods, **simplifying customs formalities** by replacing the documents adopted by each country for **temporary import, export and transit**, as well as to guarantee to the customs authorities of the importing State the collection of customs duties due as a result of the non-re-export of goods, which is a circumstance made possible by the existence of an international chain of assurance managed by the World Chambers Federation.

The goods covered by the concession established by the ATA Convention are intended to be presented and used at exhibitions, fairs, congresses and similar events, and can be grouped as follows:

- professional materials;
- goods for exhibitions;
- pedagogical and scientific material;
- samples;
- films.

The authorisation is subject to the possibility of identifying the goods being temporarily imported through trademarks, serial numbers, registration numbers, photographs.

6.4.2 Closing of the Temporary Admission With ATA Carnet

The re-export of the goods must take place **by the date of validity** of the Carnet and can also be carried out at a customs office other than the one where the temporary import operation was initiated.

6.4.3 Temporary Admission Without ATA Carnet

For goods shipped by cargo and without the presentation of the ATA Carnet, the request for temporary admission (constraint to the procedure) must be made by means of a **customs declaration to be submitted to the customs authority of first entry.**

For the formalities relating to the Olympic and Paralympic events, the binding to the regime must be made by means of a customs declaration to be presented to the customs authority of first entry, in particular at the customs offices of Malpensa, Venezia, Bolzano, Trento, where the simplifications on the procedures illustrated in the guide will be undertaken. These “dedicated” offices are in fact those that are also responsible for the places where the goods are used.

In the event that the goods enter the EU/Italy from an entry point other than that of the “dedicated” offices (Malpensa and Venezia, Trento and Bolzano), they must be accompanied by an external transit declaration (T1) – example: goods that arrive at the port of Genova but are destined for competitions (Olympic and Paralympic Games Milano Cortina 2026) that will take place in the city of Cortina.

For temporary admission, a **detailed list of goods must be attached** with an indication of the means of identification to be used (registration numbers, serial numbers, photos, etc.) to allow their recognition at the time of re-export.

Temporary admission shall be subject to the provision of a guarantee for customs duties and taxes levied on the goods.

Exemption from the provision of the guarantee may be granted for goods placed under the temporary admission procedure with a customs declaration and intended **for members of the Olympic and Paralympic Family**, through the use of a special code and provided that the subjects belonging to the Olympic and Paralympic Family have already been identified in a list made available to ADM by the Organising Committee of the Games.

In general, the following are included in the temporary admission with total exemption:

- goods needed to carry out sports competitions⁴;
- goods intended to be displayed or used during the sporting event.⁵

⁴ Article 219 DR

⁵ Article 234 DR

The maximum period for which goods may remain placed under the temporary admission procedure shall be **twenty-four months**, and only **one extension shall be granted** for a reasonable period of time, at the justified request of the authorisation holder.

6.4.4 Closure of the Temporary Admission Scheme Without ATA Carnet

After the Olympic and Paralympic event, goods brought into temporary admission may:

- be **re-exported** from the customs territory of the Union, by submitting an electronic customs declaration, to be carried out through the customs representative;
- be permanently imported and the payment of the relevant customs duties is due by submitting an electronic customs declaration, to be carried out through the customs representative;
- be **totally destroyed** – in the event of destruction of the goods, the owner, or his representative, prior to the destruction operations, must inform Customs of the methodology used, the place where the destruction is to be carried out and the date, in order to allow the Office to intervene and verify the correct performance of the planned activity;
- be **surrendered to the State**, in accordance with Article 199 of the UCC, with the prior permission of the customs authorities.

6.5 Restricted Goods or Specific Procedures

Particular attention must be paid to the following types of cargo/goods, as special rules apply and there are also criminal penalties for violations: weapons, medicines, foodstuffs, cultural goods, wooden packaging, means of transport, counterfeit goods.

6.5.1 Common Sporting Firearms⁶

The temporary admission of common firearms intended for Olympic and Paralympic athletes for sporting purposes is subject to the prior acquisition of the relevant permits issued by the competent public security authorities.

In the event that the weapon does not have this permit, it can be deposited at customs, pending the issuance of the authorisation by the Police Headquarters.

⁶ Reference legislation: Law 18 April 1975, No. 110 – Ministerial Decree of 5 June 1978 – EEC Directive No 477/91 (transposed by Legislative Decree 527/92) – EU Directive 853/2017 (transposed by Legislative Decree 104/2018)

6.5.2 Medicines, Narcotics and Psychotropic Drugs Used for Human Consumption

Imports of medicines, narcotics and psychotropic drugs are subject to obtaining authorisation from the competent Ministry of Health and the Italian Medicines Agency (AIFA).

6.5.3 Food Products of Animal and Plant Origin from Non-EU Countries

In addition to the main transport documents, goods must always be accompanied by the required veterinary, sanitary and phytosanitary certificates.

In particular, live animals, products of animal origin and products of non-animal origin must be subjected to specific health checks, which are the responsibility of the authorised Border Control Posts (in Italian, Posti di Controllo Frontalieri – PCFs)⁷.

For the list of PCFs, please refer to the website of the Italian Ministry of Health:

[List of Border Control Posts and Control Points.](#)

6.5.4 Cultural Heritage⁸

The European Union defines by its own regulations⁹ the conditions for the introduction of cultural goods and the conditions and procedures for their importation in order to safeguard the cultural heritage of humanity and to prevent illicit trade in cultural goods, in particular where such illicit trade may contribute to the financing of terrorism.

6.5.5 Packaging & Labelling

It is important to provide the carrier with all the necessary documentation for health and customs control, including packaging, before the departure of the goods.

6.5.5.1.1 Wooden Packaging

As of 20 January 2024, EU Implementing Regulation no. 2024/288 of 18 January 2024 entered into force, laying down new requirements for the introduction into the Union territory of wooden packaging material, for the transport of certain products originating in certain third countries and for phytosanitary controls carried out on such material.

⁷ Article 47(1)(a), (b), (d), (e) and (f) of Regulation (EU) 2017/625 and Control Points (Article 53(1)(a) of Regulation (EU) 2017/625)

⁸ Legislative Decree n° 42 of 22 January 2004 – Cultural Heritage and Landscape Code.

⁹ Regulation no. (EU) 2019/880 of 17 April 2019 and Implementing Regulation (EU) 2021/1079 of 24 June 2021 lay down detailed rules for the application of certain provisions of Regulation (EU) 2019/880.

The control in question, as well as the controls aimed at protecting plants from harmful organisms, will be carried out, prior to the registration of the customs declaration, by the Regional Phytosanitary Services (RPS) at the following points of entry:

- Airport: Bologna, Catania, **Milano Malpensa**, **Genova**, Napoli, Pisa, Roma Fiumicino, **Venezia**, Verona;
- Port: Ancona, Bari, Cagliari, Catania, Corigliano Calabro, **Genova**, Gioia Tauro, **La Spezia**, Livorno, Napoli, Oristano, Ortona, Palermo, Pozzallo, Ravenna, Salerno, Savona, Torre Annunziata, Trapani, **Trieste**, **Venezia**.

6.5.5.2 Labelling

Certain product categories must comply with EU labelling requirements, which aim to ensure that consumers get all the essential information to make an informed choice when buying.

6.5.6 Counterfeit Goods

Counterfeiting is one of the economic crimes that profoundly damages the world economy, as well as seriously endangering the health and safety of the consumer.

Counterfeiting now affects all production sectors: pharmaceuticals, food products, cosmetics, car components and spare parts, toys, clothing, electronic and IT products.

Counterfeiting infringes intellectual property (divided into the categories of industrial property and copyright), such as inventions, literary and artistic works, symbols, names, images and designs used in trade related to economic exploitation.

Penalties are provided for violations of the relevant provisions.

It is possible to request an intervention from the customs authority to protect your intellectual property right, as per the ADM [website](#).

7 Goods in the Passenger's Baggage

For information on all the provisions dedicated to travellers, please refer to the website of ADM – Customs and Monopolies Agency: [Traveller's Customs Charter](#).

7.1 Checks on Goods Accompanying Passengers

Incoming

Customs checks are usually carried out in the EU country of arrival. Travellers arriving at an EU airport that need to change aircraft to a different EU destination on an intra-Community flight will go through checks on baggage at the airport of arrival of the latter flight. Checks on hand luggage instead, are carried out at the first EU airport of arrival, where customs clearance of items purchased for the value exceeding the exemption also takes place.

Outgoing

Customs controls and formalities are carried out in the country of departure even if the aircraft makes a stopover in an EU country before continuing to its non-EU destination. In the case of transfer to another aircraft before leaving the EU, hand baggage checks are carried out at the transit airport.

7.2 Temporary Admission

Temporary admission allows for the introduction of non-Union goods intended to be re-exported without processing into the customs territory of the Union for occasional events (trade fairs, exhibitions, packaging, execution of works, tests and experiments, etc.).

The authorisation is subject to the possibility of identifying the goods being temporarily imported through trademarks, serial numbers, registration numbers, photographs.

7.2.1 Temporary Admission with Verbal Declaration – Form 71-01 RD

No guarantee is required for goods for temporary admission accompanied by the traveller, but **a declaration must be submitted in accordance with the verbal declaration form 71-01 RD** to be submitted to the competent customs authority at the place where the goods are presented and declared for temporary admission.

At the **“dedicated” customs offices (Malpensa, Venezia, Bolzano, Trento,)**, members of the Olympic and Paralympic family who carry with them (in their baggage) goods intended to be re-exported **will be able to send in advance** to the dedicated e-mail addresses, which will be provided :

- a **single verbal statement** in accordance with Annex 71-01 RD;
- a **“cumulative” verbal declaration** (in this case by the person accompanying the sports team) in accordance with Annex 71-01, if several persons belonging to the Olympic or

Paralympic family arrive together and it is possible to identify the goods belonging to each individual person.

Link to document: [Annex 71-01](#).

The **declaration** must indicate:

- a **description of the goods** to be placed under the temporary admission procedure and, if a cumulative declaration, a distinction between the goods for each individual person;
- the **details of the Olympic and Paralympic accreditation cards and passport** of each subject.

7.2.2 Closing of Temporary Admission

Customs declarations for re-export may always be submitted orally for goods for which temporary admission has been submitted orally, referring to the form presented at the time of entry. Goods in temporary admission which are not re-exported must be permanently imported and the payment of the relevant customs duties is due.

7.2.3 Temporary Admission with ATA Carnet

Travellers with goods accompanied by an ATA Carnet **must present themselves** to the customs authorities both at the time of entry into Italy and at the time of exit, presenting the ATA Carnet and the goods.

The ATA Carnet (French and English expression "Admission Temporaire/Temporary Admission") is an international customs document established by the Brussels Convention of 6 December 1961, ratified in Italy with Presidential Decree no. 2070 of 18 March 1963. The purpose of the Convention is to facilitate and encourage the international movement of certain goods, simplifying customs formalities by replacing the documents adopted by each country for temporary import, export and transit, as well as to guarantee to the customs authorities of the importing State the collection of customs duties due as a result of the non-re-export of goods, which is a circumstance made possible by the existence of an international chain of assurance managed by the World Chambers Federation.

The goods covered by the concession established by the ATA Convention are intended to be presented and used at exhibitions, fairs, congresses and similar events, and can be grouped together as follows: professional materials, goods for exhibitions, pedagogical and scientific material, samples, films.

The authorisation is subject to the possibility of identifying the goods being temporarily imported through trademarks, serial numbers, registration numbers, photographs.

The re-export of the goods must take place by the date of validity of the Carnet and can also be carried out at a customs office other than the one where the temporary import operation was initiated.

7.2.4 Professional Material Accompanying "Accredited" Journalists

Journalists accredited to the event from non-EU countries can take advantage of the temporary admission regime for professional material brought with them, by making a verbal declaration at the customs office of arrival.

In order to facilitate the operations, **accredited journalists will be able to communicate in advance the list** of equipment they will carry with them, the means of identification of the same (registration number, serial number, etc.), the date and place of arrival.

7.3 Allowances for Travellers from Non-EU Countries

7.3.1 Goods in Checked Baggage

Goods that travellers, arriving from a country outside the European Union, carry with them in their personal baggage are exempt from customs duties (duty and VAT¹⁰), provided that such imports are of an occasional nature and the goods are intended for the personal or family use of the traveller, and provided that their value does not exceed a total of €300 per traveller. This amount is increased to €430 in the case of arrival by air and sea, while it is reduced to €150 for travellers under 15 years of age, regardless of the means of transport used. For more information and for tobacco and alcohol, see the dedicated section in the TRAVELLER'S CUSTOMS CHARTER – link: [Traveller's Customs Charter](#).

7.3.2 Other Types of Deductibles

Authorisation for duty-free importation is carried out directly by the competent customs office at the place of arrival of the goods.

For goods definitively imported into Italy for the Olympic and Paralympic Winter Games Milano Cortina 2026, the applicable customs exemptions, in the presence of the relevant conditions and, therefore, without the payment of import¹¹ duties with exemption also from VAT¹², are those indicated below:

- pharmaceutical products used at international sporting events intended for the use of participants in the event from third countries to the extent necessary to meet their needs during their stay following the sporting event¹³;
- decorations and rewards granted on an honorary basis;
- cups, medals and similar articles;
- gifts received in the framework of international relations;
- goods intended for the use of sovereigns and heads of state;

¹⁰ For internal taxation, see MEF Decree of 6 March 2009, No. 32

¹¹ The EU procedure for reliefs from customs duties is governed by Regulation (EC) no. 1186/2009

¹² Ministerial Decree no. 489 of 5 December 1997 and subsequent amendments

¹³ Attention to health certifications – see chapter dedicated to Goods restrictions

- goods imported for the purpose of commercial prospecting, such as, samples of goods of negligible value, printed matter and advertising objects, products used and consumed at an event organised mainly for sporting purposes;
- tourism documentation;
- documentation of various kinds, such as, for example, the publications of official international bodies, intended to be distributed free of charge.

7.4 Restricted Goods or Specific Procedures

As already indicated in the dedicated Introduction (point 5), on the website of ADM – Customs and Monopolies Agency, all the general information for travellers is indicated in detail:

[Traveller's Customs Charter](#).

In particular, close attention must be paid to the following types of goods, as special rules apply and penalties including criminal penalties are provided for violations:

- currency
- weapons
- medicines
- foodstuffs
- animals
- protected species
- alcohol and tobacco products
- cultural goods
- means of transport
- counterfeit goods

7.4.1 Transportation of Cash (Currency) or Similar Valuables

Please pay particular attention to the provisions, both on the ADM website and in the dedicated app, relating to the transport of cash or similar values, which is only free for total amounts of less than €10,000.

On the other hand, it is necessary to fill out a declaration, to be signed and deposited exclusively at the customs offices at the time of entry into the State or leaving it, when transporting sums equal to or greater than €10,000.

The forms for the issuance of the declaration in question are available on the Agency's website: [Cash Declaration](#).

For further information about Transportation of Cash, please refer to the Traveller's Customs Charter: [Traveller's Customs Charter](#).

7.4.2 Common Sporting Firearms¹⁴

For the temporary admission of accompanied common firearms (in the baggage) for sporting purposes, it is necessary to acquire the relevant permits from the public security authorities.

In the event that the weapon does not have this permit, it can be deposited at customs, pending the issuance of the authorisation by the Police Headquarters.

For athletes coming from other Member States, the European firearms card can be produced on which there is an indication of the weapons carried and the invitation issued by the Organising Committee indicating the competitions in which the athlete participates (Article 12(2) of Directive (EU) 2017/853 amending Directive 91/477/EEC on the control of the acquisition and possession of weapons).

7.4.3 Medicines, Narcotics and Psychotropic Drugs Used for Human Consumption

As indicated in the Traveller's Customs Card, medicines can be imported with the passenger if the quantity is compatible with the intended stay in Italy and there is, at least in English, a regular medical prescription, where required by law, preferably indicating the dosage, to be shown to the health and customs authorities in case of request.

Athletes involved in the Games may import pharmaceutical products that cover their needs during their stay free of payment of customs duties and other charges, provided that they comply with all regulations applicable to pharmaceutical products.

Imports of medicines, narcotic drugs and psychotropic drugs are subject to obtaining authorisation from the competent Ministry of Health and the Italian Medicines Agency (AIFA).

For all categories of drugs that are carried in the traveller's luggage, with the exception of narcotics, psychotropic substances and doping substances, there are no regulatory requirements; however, it is customary, for quantities that exceed a presumable personal consumption of 30 days of therapy, for the health and border customs authorities to require the passenger to show a medical prescription, which must indicate the dosage.

When the quantity of medicinal products exceeds the personal therapy, the rules on wholesale imports apply and the import is prohibited without the appropriate pharmaceutical authorisation.

For more information on the import of drugs and medicines, see the website of the Ministry of Health and AIFA (Italian Medicines Agency), which are responsible for the matter.

¹⁴ Law of 18 April 1975, No. 110 – Ministerial Decree of 5 June 1978 – EEC Directive No 477/91 (transposed by Legislative Decree 527/92) – EU Directive 853/2017 (transposed by Legislative Decree 104/2018)

- Drugs: [Import medicines in case of shortage \(www.aifa.gov.it\)](http://www.aifa.gov.it)
- Narcotics: [Authorization for the import of narcotic-based medicinal products not registered in Italy \(www.salute.gov.it\)](http://www.salute.gov.it)
- Drugs authorised abroad: [Importation of medicines authorized abroad, clarifications from Minister Lorenzin \(www.salute.gov.it\)](http://www.salute.gov.it)

For further information about Medicines, Narcotics and Psychotropic Drugs Used for Human Consumption, please refer to the [Traveller's Customs Charter](#).

7.4.4 Food Products of Animal and Plant Origin from Non-EU Countries

In addition to the main transport documents, goods must always be accompanied by the required veterinary, sanitary and phytosanitary certificates.

In particular, live animals, products of animal origin and products of non-animal origin must be subjected to specific health checks, which are the responsibility of the authorised Border Control Posts (in Italian, Posti di Controllo Frontalieri – PCFs)¹⁵.

For the list of PCFs, please refer to the website of the Italian Ministry of Health: [List of Border Control Posts and Control Points](#).

For further information about food products of animal and plant origin, please refer to the [Traveller's Customs Charter](#).

7.4.5 Pets (Dogs, Cats, Ferrets)

From Non-EU Countries

They may cross national borders only if they are over three months old, unless an exception is granted by the competent authority to take account of specific cases. For the introduction of these animals into Italy following the traveller, as long as the number does not exceed five, a health certificate issued by the competent health authorities of the country of origin must be presented. The certificate must contain the identification data of the animal and the owner and must certify that the animal has been recognised as healthy and has undergone a valid rabies vaccination and, for several third countries, that it has undergone rabies antibody titration three months before travel.

The rabies vaccination, if performed for the first time, must be carried out at least 21 days before departure. If it appears that the animal's situation does not meet the requirements, the competent authority, in consultation with the official veterinarian, may decide to send the animal back to its country of origin or order its isolation in quarantine.

¹⁵ Article 47(1)(a), (b), (d), (e) and (f) of Regulation (EU) 2017/625 and Control Points (Article 53(1)(a) of Regulation (EU) 2017/625)

From EU Countries

They may cross national borders only if they are over three months old, unless an exception is granted by the competent authority to take account of specific cases. For the introduction into Italy of these animals, as long as they are no more than five in number, coming from the countries of the European Union, it is necessary that they are accompanied by a specific passport issued by a veterinarian authorised by the competent health authorities of the country of origin. The passport, in addition to the identification data of the animal – tattoo or microchip – and of the owner, must contain the certificate of valid rabies vaccination. If you are heading to Malta, Ireland, Finland and the United Kingdom, treatment for *echinococcus multilocularis* will be needed between 24 and 120 hours before your trip. If checks show that the animal's situation does not meet the requirements, the competent authority, in consultation with the official veterinarian, may decide to send the animal back to its country of origin or order its isolation in quarantine.

See the ADM website for further details: [Traveller's Customs Charter](#)

Guide dogs are domestic animals and therefore must meet the same obligations.

For further information about pets, please refer to the Traveller's Customs Charter.

7.4.6 Protected Species (Flora, Fauna and Derived Products)

For further information about protected species, please refer to the [Traveller's Customs Charter](#).

7.4.7 Alcohol and Tobacco Products

The value of alcohol and Tobacco products shall not be taken into account in the total value of the monetary thresholds (referred to in paragraph 7.3.1 of this Guide), limited to the quantities provided for in the Guide.

Travellers under the age of 17 are excluded from the exemption applicable to the products listed below.

For further information about the maximum quantities allowed for importing tobacco, alcohol and alcoholic beverages please refer to the [Traveller's Customs Charter](#).

7.4.8 Cultural Heritage

For further information about cultural heritage, please refer to the [Traveller's Customs Charter](#)

7.4.9 Means of Transport (Cars, Motorcycles, etc.) in Temporary Admission

In the case of means of road transport for private use, the period for discharge of the temporary admission procedure is the same as the duration of the stay in the customs territory of the

Union, while in other cases it is 6 months from the time of entry into the temporary admission procedure¹⁶.

7.4.10 Counterfeit Goods

Don't bring counterfeit goods in and out of Italy. Penalties are provided for violations of the relevant provisions.

For further information about counterfeit goods, please refer to the [Traveller's Customs Charter](#)

7.5 Tax-free Shopping

Travellers residing or domiciled outside the European Union can obtain direct relief or subsequent refund of VAT on goods purchased on the national territory (Article 38-quarter of Presidential Decree no. 633/72).

This benefit may be granted provided that:

- the value of the goods purchased, for each invoice, is greater than €70;
- the goods are intended for personal or family use and are carried in personal baggage;
- the invoice contains the description of the goods, the personal data of the traveller himself, the details of the passport or other equivalent document to prove that the traveller is resident or domiciled outside the EU;
- the exit of the goods from the EU territory takes place within the third month following the date of issue of the invoice and is proven by the "customs visa";
- The invoice validated in this way is returned to the Italian seller within four months following the month of purchase.

As of 1 September 2018, the OTELLO service has been active at national exit points, a procedure that digitises the visa to be affixed to tax-free invoices, issued electronically.

The traveller, at the time of purchase, must take care to verify that on the copy of the invoice received from the shopkeeper there is the request code proving that the invoice was entered in the OTELLO information system.

In this new operating context, the "OTELLO Intermediaries" are an important element; these are the "Tax Free" companies that are entitled to refund VAT to travellers, at the same time as they are leaving the customs territory of the European Union, and that transmit the data of the Tax Free invoices to OTELLO 2.0 on behalf of the transferor, using their own certificate of authentication and qualified electronic signature. The service provided by those intermediaries

¹⁶ With the exception of means of road transport for private use used by students for which the period of discharge coincides with the duration of the stay in the customs territory of the Union for study purposes.

entails the payment of a fee which those companies deduct directly from the amount of VAT refunded to the foreign traveller.

In any case, VAT refunds are never made by the Customs Offices.

On the Agency's portal, in the section dedicated to OTELLO (OTELLO -> [Online Invoice Consultation](#)), it is possible to check the status of the digital visa through the request code.

In order to obtain the benefit of the remission or refund of the VAT included in the sale price of the goods purchased, the customs office of exit may require the production of the goods purchased.

However, goods that are not transported outside the customs territory of the EU directly in the passenger's baggage, but that are forwarded to the owner's foreign domicile as "unaccompanied" baggage, can also take advantage of the benefit.

In this case, the goods are entrusted to the airline for shipment to their destination and are the subject of an air transport contract that is finalised with the issuance, by the carrier, of the Air Waybill (AWB).

For the purposes of VAT refund or relief, the customs office of exit will affix the required digital visa only on condition that:

- there is identity between the goods described on the Air Waybill (AWB) and those indicated on the invoice issued by the seller;
- the name of the sender and that of the recipient of the goods shipped coincide;
- the Air Waybill (AWB) contains the details of the foreign traveller's identification document (passport or other document of the same value) that are indicated on the sales invoice issued by the Italian seller.

Travellers with a single air ticket and in possession of a double boarding pass (known as "through check-in"), one for the first national or EU flight and the other for the subsequent final destination outside the EU, can obtain the customs visa, necessary for the relief or refund of VAT, at the national customs office located at the airport of departure.

The VAT refund can be asked at any point of exit in the European Union territory.

8 Goods Destined for the Duty-free Territory of Livigno

Livigno is an Italian municipality in the province of Sondrio in Lombardia and part of the Comunità montana Alta Valtellina, but, although politically part of the Italian territory, it is considered a non-EU territory (Article 4 Regulation (EU) no. 952/2013).

Historically, the Municipality of Livigno enjoys a **special legal and tax regime**, justified by its peculiar geographical position and altitude, on the edge of the Italian territory and close to the Swiss territory. It is the second highest permanent settlement in Europe (after Juf, in Switzerland) and extends up to 2,250 metres above sea level.

Livigno can be reached from the rest of the national territory only from Valtellina through the Foscagno Pass (normally kept open all year round) or from Switzerland, through the Forcola di Livigno (passable only in summer) and from the Engadine through a road tunnel (Passo del Gallo) of about 3.5km in length, with a single lane (alternating one-way) and toll.

The extraterritoriality of Livigno requires compliance with customs formalities on entry and exit, according to the procedures described below.

8.1 Goods Destined for Livigno from EU Countries (Including Italy)

For goods temporarily destined for the Olympic Games at Livigno, **a request must be made to the Customs Office of Tirano to make a declaration of temporary export**, which must be followed, at the same Office, by a declaration of re-importation.

Alternatively, it is possible **to submit, well in advance, a detailed list of the goods** that will be appropriately endorsed by the Customs Office of Tirano. Upon leaving the territory of Livigno, this list will represent a valid document for re-entry into the Italian/EU territory.

8.2 Goods From Non-EU Countries

The same declaration of temporary admission or duty-free import presented at the time of introduction of the goods into the EU territory (Malpensa or Venezia Customs Office) is considered valid for entry into Livigno.

However, it will not be possible to use the above procedure, in the event that the goods leave the territory of Livigno towards Switzerland. In this case, however, it will be necessary to close the declaration of temporary admission by re-export to be submitted to the Customs Office of Tirano.

In the event that goods enter the duty-free territory of Livigno directly from Switzerland, they must return to Switzerland or, in the case of entry into the Union territory through the Foscagno Pass, it will be necessary to carry out the customs formalities indicated in chapters 6 and 7 of this Guide.

9 Freight Transfer from Paris 2024 to Milano Cortina 2026

In case you want to transfer goods to be used during the Olympic and Paralympic Winter Games Milano Cortina 2026, you must:

- introduce goods with a transit document;
- submit an import declaration or a temporary admission declaration to the Italian customs, the competent authority when your goods enter Italy.



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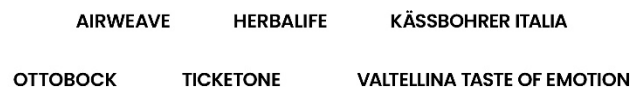
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