

Is There 19% Import Duty on Indian Furniture in Germany?



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No. The 19% is German import VAT (Einfuhrumsatzsteuer), not customs duty. On every TARIC line we read for wooden furniture and wooden-framed seats, the EU third-country duty on goods from India is 0%. The VAT is charged on the customs value plus duty plus transport to the first destination in the EU, and a VAT-registered business normally claims it back.

The Short Version

- 19% is the German standard VAT rate under UStG section 12, charged at import as Einfuhrumsatzsteuer.
- TARIC showed 0% third-country duty on the wooden furniture and wooden seat lines we read on 19 October 2026.
- Import VAT is worked out on the customs value plus duty plus freight to the first EU destination.
- A VAT-registered German business can usually deduct it, so for you it is mostly cash flow.
- The costs that stay are freight, unloading, EUDR evidence and the EU responsible person.

No. The 19% is German import VAT, not duty. Germany's standard VAT rate is 19% and it's charged when goods enter, while the EU customs duty on wooden furniture is 0% for Indian goods on every tariff line we read. If you're a VAT-registered business you can normally claim the import VAT back, so on most furniture orders the duty and tax line is mostly a cash-flow question.

The mix-up is common enough to have its own entry in our forum logs. A buyer pricing Indian wooden furniture for Germany looked it up on the German customs tariff site and wrote that the import duty "is 19%" (our forum signal FS-SHP-053, 2024). That buyer's story runs through our guide

to working out the real import duty, so we won't retell it here. This page answers the narrow question with the lines read at source and dated, so you can check your own. One caveat. We read the wooden furniture and wooden seat lines only. Metal, cane, bamboo, plastic and upholstered-metal pieces sit on other lines, so run your own code.

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- 01 **19% is VAT.** "Die Steuer beträgt für jeden steuerpflichtigen Umsatz 19 Prozent der Bemessungsgrundlage" (the tax is 19% of the taxable amount). (UStG section 12(1), read 19 October 2026)
- 02 **Duty on wooden furniture from India is 0%.** TARIC shows a third-country duty of 0% on 9403 50 00, 9403 60 10, 9403 60 90, 9401 61 00 and 9401 69 00, with India as origin. (TARIC, our read for 19 October 2026)
- 03 **The VAT base includes the duty and the freight.** UStG section 11 starts from the customs value and adds import duties and transport costs to the first destination in the EU. (UStG section 11, read 19 October 2026)

1. Where Does the 19% Come From?

From the German VAT Act, not the customs tariff. Section 12(1) of the Umsatzsteuergesetz sets the standard rate at 19%, and the same tax is charged on imports, where it's called Einfuhrumsatzsteuer, or EUSt (UStG section 12, read 19 October 2026). German customs (Zoll) collects it at the border alongside any duty, which is why the two sit next to each other on a tariff lookup and on a customs bill.

So the buyer in our log didn't read a wrong number. He read the right number on the wrong line. On a German customs screen, look for "Zoll" or

"Drittlandszollsatz" for duty, and "Einfuhrumsatzsteuer" for the VAT.

2. What Is the Actual Duty on Indian Wooden Furniture?

Zero, on the lines we read. We ran these codes in TARIC, the EU's tariff database, with India as the country of origin, for 19 October 2026.

CN code	What it covers	Third-country duty
9403 50 00	Wooden bedroom furniture	0%
9403 60 10	Wooden dining and living room furniture	0%
9403 60 90	Other wooden furniture	0%
9401 61 00	Upholstered seats with wooden frames	0%
9401 69 00	Other seats with wooden frames	0%

TARIC also lists a 0% GSP preference on these lines, but with a 0% base rate there's nothing for it to cut. The EU-India free trade agreement doesn't change this picture either, because it isn't in force yet (status on [India to the EU](#)). Duty is set at EU level, so a Dutch, French or German importer sees the same 0%.

Two things can still put duty on a "furniture" shipment. The first is a different code. Metal, rattan, bamboo and plastic furniture, mattresses, lamps and furniture parts each have their own lines, so check yours on [how to find your HS code](#). The second is small parcels. From 1 July 2026 to 1 July 2028, a flat €3 per item applies to low-value consignments up to €150 in intrinsic value (TARIC footnote TM01066, read 19 October 2026). That matters for cushion covers sent by post, not a container of tables.

3. What Is the Import VAT Charged On?

More than the invoice. Under section 11 of the VAT Act, the import VAT base starts from the customs value of the goods and adds the import duties, plus the transport and other costs up to the first destination in the EU ([UStG section 11](#), read 19 October 2026). With 0% duty, that leaves the goods value and the freight.

For a container from Mundra to Hamburg, the base is the price of the furniture plus the sea freight and insurance to the EU, and the cost of moving it on to your warehouse where that destination is already fixed at import. Then 19% of that. On a full container that's a real sum, which is why the 19% looks like a cost when you first see it.

4. Do I Get the 19% Back?

If you're a German business registered for VAT and the furniture is for your taxable business, normally yes. Import VAT is deductible as input tax on your VAT return, as Zoll explains on its page on input tax deduction (linked from our [Germany page](#)). Two groups don't get it back – consumers buying for themselves, and businesses that aren't VAT registered or make VAT-exempt sales. For them the 19% is a real cost.

Even for registered buyers, the cash leaves before the refund arrives. Whether a payment deferral applies to you is a question for your tax adviser. Put the EUSt in your cash plan for the month the container lands.

5. So What Does Cost Money on Indian Furniture?

Not the duty. Four things that buyers forget while staring at the 19%:

- **Freight and unloading.** Furniture is bulky, and Indian containers are often floor-loaded, which slows unloading at your end. Why, and how to ask for

pallets, is on [why Indian containers arrive floor-loaded](#).

- **Deforestation and timber rules.** Wooden furniture is in scope of the EU deforestation regulation from 30 December 2026 for large and medium operators and 30 June 2027 for micro and small ones (dates as read on our [EUDR guide](#)). You need plot-level geolocation for the timber. The species and legality side is on [timber legality](#).
- **The responsible person.** Furniture sold to consumers needs an EU economic operator named on the product or its paperwork, which as importer is usually you. See [who is the EU responsible person for goods made in India](#).
- **Wood quality.** A dining table that cracks in a heated German flat costs more than any tariff. Moisture content and seasoning are on [why mango wood furniture cracks](#).

Questions Buyers Ask

Is the 19% charged on the freight too? ^

Yes. The VAT base includes transport to the first EU destination, on top of the goods value and any duty.

Is the duty different in other EU countries? v

Does GSP lower the duty on Indian furniture? v

Do I pay 19% if I'm a private buyer? v

6. One Line, Two Taxes

The 19% that shows up next to your furniture code is real money at the border, but it isn't duty and for most businesses it comes back. The duty is the line next to it, and for wooden furniture from India it reads zero. Spend the worry you saved on the timber evidence and the unloading, because those are the costs that stay.