

Cyprus

Goods	Documents required	Customs Prescriptions	Remarks
Removal goods (Personal relief)	<ul style="list-style-type: none"> • AWB or OBL • Packing list • Container Manifest • Consignee's passport, covering period 2 years' prior to the date of importation, otherwise the previous passport is required. • Evidence that consignee (Importer) will stay in Cyprus over a year, i. e. Rental agreement and/or Contract lease and Residence Permit. • Invoices on brand new items. 	<p>Duty free entry for used household & personal effects, provided :</p> <ul style="list-style-type: none"> • Consignee has resided for less than 365 days in Cyprus during the last two years from the time of importation. • Imported goods have been used and possessed by the consignee for at least 365 days outside Cyprus. • 2.2% Temporary Refugees' Levy (TRL) is payable on cost and freight. (Usually US \$3.50 per kg is acceptable as a basis for assessing value for TRL purposes). • Wharfage of USD 12.00 per piece is payable on the following items: TV, VCR, W/ Machine, Dryer, Fridge and Freezer. • Used sport equipment is subject to 10% excise duty. 	<ul style="list-style-type: none"> • Consignee must be in Cyprus during the Customs clearance in order to sign Customs Declaration of un-accompanied effects in the presence of the Customs Officer. • Customs Examination can be effected at residence during delivery at any place in Cyprus. • Goods of consumable nature (Spirits, Wine, Cigarettes, food) and conditioners are dutiable
Off-shore companies - Expatriate Personnel Removal Goods	<ul style="list-style-type: none"> • Same as above (Personal Relief) plus Exemption Certificate from Customs in Cyprus. 	<p>Duty free importation for brand new or used household goods except furniture items, air conditioners and photographic or video cameras, and fitted carpets.</p> <ul style="list-style-type: none"> • T.R.L. payable as above. • Used or brand new sports equipment is subject to 10% excise duty. 	<p>Off-shore Company is regarded as any Company or enterprise which is engaged exclusively with activities outside the Republic and maintains an office in the Republic.</p> <ul style="list-style-type: none"> • Goods of consumable nature are excluded from duty free admission. • An expatriate officer or member of his household may claim relief in respect of their used household goods and

			furniture under "Personal relief", and in respect of brand new items under "off-shore companies personnel".
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Off-shore companies - Office equipment.	Same as above.	<ul style="list-style-type: none"> • Duty free importation for brand new or used Office Furniture, Air Conditioners and Stationery. • T.R.L. payable as above. 	Goods of consumable nature are excluded from duty free admission. Furniture attracts average 44% customs duty and TRL on CIF value. Air conditioners attract 29% customs duty and TRL on CIF value.
Diplomat's removals.	<ul style="list-style-type: none"> • AWB or OBL. • Packing list • Exemption Certificate from Government to Cyprus. 	Duty free importation without examination. NO T.R.L. is payable.	
Wedding trousseaux.		Same as removal goods.	Customs are flexible.
Inheritance	Copy of the will of the deceased, certified by the Consulate at origin or other legal proof for indisposed legacies.	Duty free entry, and TRL exempt.	The legatee must be a resident of Cyprus.
Brand new furniture and/or used office furniture	<ul style="list-style-type: none"> • AWB or OBL • Commercial invoice. • Packing list. 	<ul style="list-style-type: none"> • Subject to payment of Duty, T.R.L., and VAT of 8% • Import licence if they are for trade purposes. 	Average rate of duty. Furniture 44%. Goods may enjoy preferential treatment (E.E.C. taxation) if EUR 1 or EUR 2 (by parcel post) documents are produced to the customs within a period of 6 months from the time of importation. This is applicable to other relevant movement certificates (issued by Non-E.E.C. countries)

Antiques, Works of Art.	Certificate from London and Provincial Antique Dealers Association or British Antique Dealers Association.	Duty free entry provided objects are over 100 years old, otherwise as used household effects.	
Motor vehicles	<ul style="list-style-type: none"> • OBL in Importer's name. • Vehicle Registration Document in Owner's name. • Passport. • Local Road Insurance Cover. • Invoice 	<ul style="list-style-type: none"> • For temporary importation, duty and T.R.L. Free/ Extension of Importation up to one year. • For Diplomats, Duty, T.R.L. free. • For foreign intending Residents, coming to reside permanently, without practising any profession (the latter condition applicable to any member of their family). T.R.L. and registration Circulation fees are payable. Prior approval for duty free importation from Customs Authorities is required. One motor car per family unit. • Repatriated Cypriots are allowed to import one motor car per family unit free provided : <ol style="list-style-type: none"> 1. They return to take up permanent residence in Cyprus. 2. They had their permanent residence abroad for a period of at least 10 years. 3. Duty does not exceed USD15000. 	<p>Customs are flexible.</p> <ul style="list-style-type: none"> • Importer is allowed to clear the motor vehicle under temporary importation procedure provided he has been more than 365 days abroad during the last two years(see personal relief). <p>The motor car can be used for 365 days in the next two years. (Car will stay in bonded warehouse when owner is travelling overseas).</p> <ul style="list-style-type: none"> • In case Vehicle Registration document is not in receiver's (Importer's) name an authorisation is required. • Owner must have the vehicle registered under his name at least 3 months before the importation, if car is over 5 years old.
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Off-shore companies - Motor vehicles.	<ul style="list-style-type: none"> • OBL in importer's name • Vehicle Registration Document • Passport in Owner's name. • Local Road Insurance Cover. 	<ul style="list-style-type: none"> • For off-shore companies and their expatriate personnel paying T.R.L. & Registration/ Circulation fee (One Motor car per expatriate employee and unlimited number for the office use). 	<ul style="list-style-type: none"> • Owner must have the car registered in his name at least 3 months before the importation, if car is over 5 years old
Motor cycle	See motor vehicle.	Subject to Duty, TRL, and VAT of 8%. Motor cycles over 100cc are subject to excise duty 20%.	Duty rate is average 25%.
Plants	Phytosanitary Certificate Import licence.		Very difficult to obtain import licence on plants.
Pets	<ul style="list-style-type: none"> • Rabies, vaccination certificate. • Health certificate, • Import licence by the Local Department of Veterinary. Services in Cyprus is required. 		Six months quarantine is indispensable in the Government's Veterinary Clinic
Hunting shotguns and Air rifles	see "Personal relief". Also, Police permit and Import Licence required.	See "Personal relief". Only one shotgun and/or one airgun is permitted, and it must be at least one year old.	Must be at least one year old.
Sports equipment	See "Personal relief"	See "Personal relief". Subject to 10 % excise duty	
Narcotics		Prohibited.	