

Luxembourg

Goods	Documents required	Customs Prescriptions	Remarks
	<ul style="list-style-type: none"> • Customs declaration (signed by the importer), • inventory (5 copies) numbered and without any blanks. • for foreigners <p>a certificate issued by the local authorities of the new domicile in Luxembourg, showing the nationality, his/her previous domicile abroad where he/she has lived for at least 1 year, and the date of registration of the domicile in Luxembourg.</p> <ul style="list-style-type: none"> • For natives of Luxembourg (if not previously resided in Luxembourg) <p>a certificate issued by the local authorities of the new domicile in Luxembourg, showing the nationality, the previous domicile abroad where he/she has lived for at least 1 year, the date of registration of the domicile in Luxembourg and stating that the applicant has not resided previously in Luxembourg.</p> <ul style="list-style-type: none"> • For natives of Luxembourg or foreigners who have been living abroad for at least 2 years 	<p>Duty free entry, provided :</p> <ul style="list-style-type: none"> • the objects have been used by the importer abroad, • the objects will still be used by 	<p>This list must be headed as follows: "Liste complète des meubles, effets et autres objets de déménagement, qui étaient à mon usage à ma résidence de(previous residence) et que je désire importer dans le territoire de l'union économique belgo-luxembourgeoise à destination de... (complete adresse) où j'établis nouvellement ma résidence principale". At the end of the list must be stated : "Je certifie l'exactitude de la présente liste, qui comprend ... (number in letters) postes. La franchise ne sera pas demandée pour des objets, notamment des véhicules à moteur, qui ne sont pas repris sur la liste. L'importation aura lieu en une fois (ou plusieurs fois)" Application for exemption of customs duties must be presented to the Customs Directorate,</p> <ul style="list-style-type: none"> • provided articles belong to a native of Luxembourg or a foreigner, who previously lived in Luxembourg, but who did not report his departure or who reported it within less than 2 years, • application for exemption of customs duties is made more than 1 year after taking residence in the country.

Removal goods.

with declaration of change of domicile)

certificate issued by the local authorities of the new domicile in Luxemburg showing the nationality, the previous domicile abroad, the date of the previous de-registration of domicile on leaving Luxemburg and the date of re-registration of domicile in Luxemburg or 2 certificates :

1. one issued by the local authorities of the place which he left to go abroad, bearing the date of emigration and the commune abroad to which he moved and
 2. one issued by the local authorities of the new domicile in Luxemburg, bearing the date of registration of domicile and the nationality.
- For natives of Luxemburg or foreigners who registered a change of domicile less than 2 years ago, or did not register any change of domicile.

the proof must be furnished that:

1. his stay is not the consequence of a temporary situation (travel, mission, studies) of limited duration and
2. he had in fact no residence in Luxemburg throughout the whole duration of his stay abroad.

him for at least 6 months,

- the articles clearly show trace of use,
- the articles are in keeping with the social position of the individual concerned and
- the articles were not obtained for the purpose of a duty-free import

Customs examination can be postponed until arrival at the domicile, at the request of the importer (special fees as well as travel expenses of the officers carrying out the examination).

Otherwise the application must be made to the customs office of entry. This office remains responsible for motorcycles, cycles with auxiliary motors, motorboats as well as inheritance items for small agricultural and industrial undertakings. If a transfer of business or undertakings is concerned, the relevant proof must be furnished from an official agency from the country of origin, in the form of a certificate stated on the list of goods, mentioning that:

- the goods are in keeping with the importance of the business or undertaking which is moving his head office and
- the goods were not obtained to the knowledge of the authority, a short time before the move of the undertaking or business.

If the importation is made per several partial consignments, a total list must be furnished for the first consignment (in triplicate) and for each partial consignment (also for the first) a list in triplicate of the goods contained in this consignment (the authorisation for partial consignments will be stated on the total list). If the move includes one or more motor vehicles :

1. the importation of these made before or after the move is not considered

			<p>as a separate importation in regards to the required information at the end of the list of goods.</p> <p>2. The type and make must be stated at the end of the list of goods.</p>
Goods	Documents required	Customs Prescriptions	Remarks
Diplomats' removals	<ul style="list-style-type: none"> • Declaration 136 F, • Attestation from employer, or "fiche de renseignements" of employer. • inventory. 	Duty free entry.	
Wedding trousseaux.	<p>The importer asking for duty free entry of wedding trousseaux must supply further to the application (form 136) :</p> <ul style="list-style-type: none"> • inventory (5 copies) • certificate from the local authorities abroad, giving evidence that the applicant has resided together with his parents before marriage (Residence is compulsory for one person of the couple) • certificate, document showing place and date of the marriage and • that at the time of marriage one spouse was residing in the country and the other abroad. 	<p>Duty free entry provided :</p> <ul style="list-style-type: none"> • the goods are in keeping with the social position of the married couple, • the articles are to be used by the married couple at least for 6 months after the import, • the goods will be imported within 4 months after the marriage at the latest (the Customs Directorate can deliver a prolongation) • the country of origin is granting the same reciprocal treatment. 	<p>The following articles are excluded from duty free importation : consumer goods, foodstuffs, materials for business or undertakings, cattle, material for professional purpose, vehicles which are not for the private use of the married couple, tobacco, alcohol.</p>

Inheritance	<p>The importer asking for duty free entry of inheritance goods must supply further to the application(form 136):</p> <ul style="list-style-type: none"> • inventory (5 copies) • certificate of the Police authorities or presentation of identity document showing that at the time of the death of the testator, the heir was already residing in the Belgium-Luxemburg-economic-area, • a document or statutory declaration for ex.(from a notary) stating that the importer is the heir, (this document must have been issued within 2 years) • presentation of a certificate from a notary, officially authenticated copy of, or officially authenticated extract from, a declaration of bequest (declaration de succession), a deed of apportionment (acte de partage) or a deed of inventory (acte d'inventaire) 	<p>Duty free entry provided</p> <ul style="list-style-type: none"> • the importation occurs within the period of 6 months from the date on which the heir acquired the right to dispose of the inherited articles (this period can be extended by the Customs Directorate responsible for the place of residence of the heir) 	<p>The following articles are excluded from exemption of customs duties : consumer goods, equipment for business and undertakings, cattle, agricultural material, material originating from a craft or a commercial undertaking, raw materials finished and semi-finished articles, vehicles for commercial purpose, tobacco, alcohol.</p>
Goods	Documents required	Customs Prescriptions	Remarks
New furniture and household items.	<ul style="list-style-type: none"> • T-form for transit within the community, • invoice, • consumption declaration COM 4 	Subject to duties.	
Works of art.	<ul style="list-style-type: none"> • T-form for transit within the community, • invoice. 	Duty free by virtue of the customs tariff.	

Antiques.	<ul style="list-style-type: none"> • Invoice, • certificate of age, stating that the articles are more than 100 years old. • Export authorisation from the country of origin. 	Duty free by virtue of the customs tariff.	
Household utensils, electrical appliances.	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 	Subject to duties.	
Presents and souvenirs.		<p>Subject to duties or duty free, according to the value and nature of the goods.</p> <p>Exemption from customs duties for :</p> <ul style="list-style-type: none"> • objects originating from an EEC country and with value not exceeding 17.000 FB • objects originating from a non EEC country and with value not exceeding 2.000 FB 	
Precious metal articles.	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 		Import of ivory is forbidden.
Carpets	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 		
Goods	Documents required	Customs Prescriptions	Remarks

Motor cars.	<ul style="list-style-type: none"> • Original document of title or registration document, showing all identification numbers for the car. • Insurance policy or vehicle tax receipt (as proof of the use abroad), • Certificate of residence (if possible) • Registration permit obtained from "Enregistrement et Domaine. • invoice or another document concerning the acquisition of the vehicle (as evidence of the ownership abroad) • consumption declaration COM4 (mentioning the presented documents, like certificate of change of residence, proof of ownership, evidence of the use abroad). 	<p>Duty free, provided :</p> <ul style="list-style-type: none"> • the car has been used and owned abroad by the importer, for at least 6 months before the removal, • the car will not be sold or transferred before 6 months after the removal. <p>There is no exemption of duties for vehicles, which have been exclusively acquired and used in a third country (other than the one from where the importer is coming).</p>	<p>Exemption of duties is granted for motor cars as well as business and undertaking's equipment by the concerned customs officials of the new domicile or the new place of business or undertaking. For cars coming from outside the EEC, a bond must be deposited. Subject to all documents being available, the bond will be only 10% of the duty payable (i.e. 1% of the value) . However, if documents are missing, a bond will be required for 10% of the value . The bond is reimbursed when the client provides all the papers to Customs, or when a final decision is made by Customs and client then has all the papers (could take maximum 6 months).</p>
Machines, appliances and equipment.	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 	Subject to duties.	
Wine, spirits, tobacco	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 	<p>Subject to duties. Taxation depends on rate of percentage of alcohol :</p> <ul style="list-style-type: none"> • less than 13% = 6% VAT • more than 13% = 12% VAT 	Form for wine : VA 1, VA 2, VA 3 or VA 4.

Tins	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 		Eventual licence from the Health Ministry.
Food		Duty free entry in general does not apply to foodstuffs, beverages, goods for commerce and new articles. This, however, does not mean that small quantities of food representing the normal stock of a household cannot be imported.	
Ammunition, dangerous objects	Authorisation from the Ministry of Justice.		
Sport articles.	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 		
Medicine, narcotics and drugs.	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. 	Importation from chemist's shop to chemist's shop is authorised, provided proof of use is furnished (prescription).	Importation forbidden. Exception possible with a special authorisation from the concerned Ministry.
Plants.	<ul style="list-style-type: none"> • Invoice, • T-form for transit within the community, • consumption declaration COM4. • phytosanitary certificate. 		
Goods	Documents required	Customs Prescriptions	Remarks
Dogs, cats.	<ul style="list-style-type: none"> • Certificate of vaccination against rabies (vaccination at least 30 days and no more than 1 year before the importation) 		

Other animals	<ul style="list-style-type: none"> • Veterinary certificate. 	Duty free for farmers' and breeders' cattle. Subject to duties for cattle in possession of cattle merchants.	
Generalities			<p>If the exemption of duties can only be granted by the Customs Directorate, a provisional exemption of duties will be granted by the Office Director of the Customs of the place of entry, pending the presentation of documents and the authorisation, against deposit of</p> <ul style="list-style-type: none"> • the import charges (10% of the value) • the value added tax • an additional sum of Frs 500 to secure a correct settlement of the customs documents as well as against the issue of declaration¹³³ (one year validity). <p>The above statement cannot be complete, it is only to be used as basis.</p>