



**BELGIUM**

<b>Goods</b>	<b>Documents required</b>	<b>Customs Prescriptions</b>	<b>Remarks</b>
Removal goods- All immigrants	<ul style="list-style-type: none"> <li>• Inventory, showing continuous numbers and signature of client</li> <li>• Copy passport showing client's signature</li> <li>• <b>Original</b> proof of living abroad for the 12 months prior to inscription/arrival in Belgium.</li> <li>• Certificate of <b>residence</b> from the Belgian commune where client will take up residence.</li> </ul>	Duty free entry for household goods provided the importation takes place within one year after the official change of residence.	Customs clearance through domicile visit is not usual but possible (cost !)
Removal goods- Belgian Nationals returning to Belgium	<ul style="list-style-type: none"> <li>• Original certificate of change of residence from the municipality in Belgium where the client lived prior to departure abroad.</li> <li>• Inventory, showing continuous numbers and signature of client.</li> <li>• Copy passport showing client's signature</li> <li>• <b>Original</b> proof of living abroad for the 12 months prior to inscription/arrival in Belgium.</li> <li>• Certificate of <b>residence</b> from the Belgian commune where client will take up residence.</li> </ul>	If all documents are not available, guarantee must be paid. The guarantee amounts to 10% of Customs duties and 21 % VAT as well as an eventual disciplinary penalty.	If the owner of the removal goods has previously lived in Belgium.  The total amount is refunded 6 months later on presentation of the original certificate of residence, or other missing documents.
Removal goods to secondary residence in Belgium	<ul style="list-style-type: none"> <li>• Copy passport showing clients signature.</li> <li>• Proof of residence outside Belgium.</li> <li>• Inventory, showing continuous numbers and signature of client.</li> <li>• Copy of lease or sale contract of the 2<sup>nd</sup> residence.</li> <li>• Letter addressed to director of Customs requesting importation of HHG in order to furnish the second residence.</li> </ul>		<b>If accepted by Customs, importation VAT and duty free.</b>
Diplomats' removals	Declaration 136 F signed <b>and stamped</b> by	Signatures <b>and stamp</b> shown on the	



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	persons with authority of the Embassy, and by the customer.	declaration 136 F must be on file at the Customs house, where the importation takes place.	
Wedding presents and trousseaux	Same documents as for Removal Goods, plus a marriage certificate. Also the inventory must show the value of each item and must be endorsed "These are wedding gifts".	Duty free entry, provided: <ul style="list-style-type: none"> <li>The country of origin is granting the same rights (this does not apply to private vehicles and cattle, wedding presents, and goods to be used for commercial purposes).</li> <li>The importation is made 2 months before the marriage or within 4 months after.</li> <li>The goods correspond in nature and quantity to the social standing of the party concerned.</li> <li>No items' value may exceed BF 450.000 <b>(11.155 EURO)</b>.</li> <li>Goods are manifestly part of their household effects.</li> <li>No liquor or alcohol may be included.</li> </ul>	Free entry is only granted once, on the occasion of the marriage. The shipment may be imported under one name or both names.
Inheritance	<ul style="list-style-type: none"> <li>Application form for duty free entry.</li> <li>Inventory in duplicate (must be signed).</li> <li>Certificate from the Town Hall of his place of residence or identity document issued prior to the death (evidencing that the heir is an inhabitant of the Belgo-Luxemburg-Economic-Union).</li> <li>Certificate that the customer is an heir, by means of an attestation from a notary or certified copy or extract of the declaration of succession.</li> <li>Certified death certificate.</li> </ul>	Duty free entry, provided: <ul style="list-style-type: none"> <li>The goods are used.</li> <li>The beneficiary of the exemption has his principal residence in the Belgo-Luxemburg-Economic-Union.</li> <li>The importation takes place within 6 months of the date at which the goods were at the disposal of the heir.</li> </ul> <p>The exemption does not apply to goods to be used for commercial purposes, such as commercial vehicle, raw, semi-finished and finished products, cattle and agricultural equipment.</p>	The date at which the goods are at the disposal of the heirs can be different: <ul style="list-style-type: none"> <li>date of the death</li> <li>date of solution of disputes</li> <li>date of the consignment of payment of the death duties</li> <li>date of issue of the export permit, provided that, in regards to the last 3 dates, the party concerned has not adjourned these due to negligence or fault.</li> </ul> <p>Objects, which for humanitarian reasons and with the consent of the heirs, remain in use by the surviving spouse, can be imported within 6 months of the date at which the objects were</p>



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			placed at the disposal of the heirs. The same tolerance applies to objects left at the disposal of the person surviving a close relationship he or she lived with.
New furniture and household goods	<b>Original purchase certificates.</b>	Subject to payment of Customs duty <b>and VAT.</b>	<b>Exact percentage depends on the nature of the goods.</b>
Antiques	<ul style="list-style-type: none"> <li>• <b>Original</b> invoice (signed by the supplier).</li> <li>• Certificate of age (showing that the articles are more than 100 years old).</li> </ul>	Antiques can be imported duty free, but subject to VAT.	<b>VAT: 6%.</b>
Precious metal objects		<b>Duty free entry if:</b> <ul style="list-style-type: none"> <li>• <b>Goods are manifestly part of their household effects.</b></li> <li>• <b>Goods correspond in nature and quantity to the social standing of the party concerned.</b></li> </ul>	
Motor cars	<ul style="list-style-type: none"> <li>• <b>Copy of passport showing client' signature.</b></li> <li>• Motorcars must be shown on the inventory, with m ark, chassis number, motor number and type and colour of the coachwork.</li> <li>• An insurance document valid for 6 months prior to the car's importation.</li> <li>• Original certificate of title.</li> <li>• <b>Belgian or European insurance document + pink inscription form.</b></li> <li>• Purchase invoice (Sales contract).</li> <li>• Certificate of residence from the Belgian commune where client will take up residence.</li> <li>• <b>Official</b> proof of living abroad during 12 months prior to arrival/registration in Belgium.</li> </ul>	Duty free entry provided the owners have had the car for their own use and in possession for at least 6 months before the change of residence and that taxes (sales tax or VAT) were paid in country of origin.	<b>Customer must also be importing removal goods in order to get a VAT and duty free import.</b>  <b>If possible, licence plates needs to be kept on the car to avoid problems.</b>
Other motor vehicles, except	Customs form (Benelux 4 certificate issued	Duty free entry for trailers, provided:	

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motorcars (caravans, trailers, etc.)	against deposit of triptyque or carnet): <ul style="list-style-type: none"> <li>• If the trailer, semi-trailer or caravan is not imported under the conditions shown in the column " Customs Prescriptions".</li> <li>• If imported with another means of transport (e.g.: trailers, which arrived per ship and continue their journey per road, after having been attached to a tractor vehicle, registered in Belgium or in the Grand Duchy of Luxembourg).</li> </ul>	<ul style="list-style-type: none"> <li>• The trailer is drawn at the time of importation by a motor-road-vehicle registered abroad.</li> <li>• The trailer, if not registered abroad, shows visible traces of use.</li> </ul>	
Machines, appliances and equipment.		Duty free entry (with some restrictions).	<b>Duty free entry if goods are manifestly part of their household effects. The goods correspond in nature and quantity to the social standing of the party concerned.</b>
Firearms	<ul style="list-style-type: none"> <li>• Shooting licence.</li> <li>• Name, number and calibre of the firearms must figure on the inventory.</li> <li>• Some firearms must be registered with the local Police department and registration of certificate/licence is needed.</li> </ul>		<b>Firearms must be loaded in a way that they can be easily taken out of the removal goods during Customs inspection.</b>
Plants and vegetable products	Phytosanitary certificate (issued by the Ministry of Agriculture of the country of origin).		
Pets	Certificate of vaccination (vaccination against rabies).	Importation granted.	The certificate must be dated at least 30 days before the entry into Belgium but cannot be older than 1 year.
Presents and souvenirs		Subject to payment of Customs duty.	
<b>Wood regulations</b>			<b>Important regulations on Wood valid for all EU countries. For more details, please consult FIDI website at <a href="http://www.fidi.com/public/members/services/customs_info/importantnews.asp">http://www.fidi.com/public/members/services/customs_info/importantnews.asp</a> or contact your FIDI agent.</b>



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