

Goods	Documents required	Customs Prescriptions	Remarks
<p>Removals goods</p>	<ul style="list-style-type: none"> • Customs declaration (signed by importer) • Original inventory list <p>For Foreigners:</p> <ul style="list-style-type: none"> • A certificate issued by the local authorities of the new domicile in Luxemburg showing nationality, previous domicile abroad for the last year and the date of domicile registration in Luxemburg <p>For Natives (not previously residing in Luxemburg):</p> <ul style="list-style-type: none"> • A certificate issued by the local authorities of the new domicile in Luxemburg showing nationality, previous domicile abroad for the last year, the date of domicile registration in Luxemburg and stating that the applicant has not resided previously in Luxemburg <p>For natives of Luxemburg or Foreigners who have been living abroad for at least 2 years with declaration of change of domicile:</p> <ul style="list-style-type: none"> • A certificate issued by the local authorities of the new domicile in Luxemburg showing nationality, previous domicile abroad, the date of the previous de-registration of domicile on leaving Luxemburg and the date of domicile registration in Luxemburg or <p>Two certificates:</p> <ol style="list-style-type: none"> 1. One issued by the local authorities of the left residence abroad, bearing the date of emigration and the area abroad to which the applicant moved 	<p>Duty free provided that:</p> <ul style="list-style-type: none"> • The imported objects have been used • The Importer will use the imported objects for at least 6 more months • The objects show clearly trace of use • The objects are kept within the social position of the importer • The objects were not obtained for the purpose of a duty-free import <p>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 in the r has used the examination</p> <p>For importation, Customs authorities request dates when the importer entered the previous residence country and when he left it for Luxemburg. Proof can be given by providing an attestation, a certificate or a copy of the passport.</p>	<p>This list must be headed as follows: « <i>Liste complète des meubles, effets et autres objets de déménagement qui étaient à mon usage à ma résidence précédente et que je désire importer dans le territoire de l'union économique belgo-Luxembourgeoise à destination de XXX (adresse complète) où j'établis nouvellement ma résidence principale</i> ».</p> <p>This stands for :</p> <p><i>“Complete list of furniture, effects and other items to be moved that were of use to me at my previous residence and that I wish to import to the EC territory of Belgian-Luxemburg to the destination of XXX (complete address) where will be established my main residence”</i></p> <p><i>The following must be stated at the end of the list: Je l'exactitude de la présente liste qui comprend XXX (figures en lettres) 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 on une ou plusieurs fois.</i></p> <p>This stands for :</p> <p><i>I certify the exactitude of the present list which includes XXX (figures in letters) items. The franchise will not be asked for items such as motor vehicles that are not listed. Importation will be done</i></p>

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	<p>2. One issued by the local authorities of the new domicile in Luxembourg, bearing the date of domicile registration and the nationality.</p> <p>For natives of Luxembourg or Foreigners who registered a change of domicile less than 2 years ago, or did not register any change of domicile, proof must be furnished that:</p> <ol style="list-style-type: none"> 1. The applicant stay is not the consequence of a temporary situation (travel, mission, studies) of limited duration 2. The applicant had no residence in Luxembourg throughout the whole duration of his stay abroad. 		<p><i>at one or several times.</i></p> <p>Application of the 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 but who previously lived in Luxembourg, but who did not report his departure or reported it within less than 2 years. • Application of the exemption of customs duties is made more than one year after taking residence in the country. <p>If not the application must be made to the customs office entry. This office remains responsible for motorcycles, cycles with auxiliary motors, motorboats as well as inheritance items for small agricultural and industrial undertakings.</p> <p>If the transfer of business or undertaking 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:</p> <ul style="list-style-type: none"> • The goods are in keeping with the importance of the business or undertaking which is moving his head office • The goods were not obtained to the knowledge of the Authority, a short

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			<p>time before the move of the undertaking or business.</p> <p>If the importation is made through several partial consignments, a total list must be provided with the first consignment (in triplicate) and for each partial consignment a list in triplicate of the goods contained in it (the authorisation for partial consignments will be stated on the total list)</p> <p>If the move includes one or more motor vehicles:</p> <ul style="list-style-type: none"> • The importation of these made before or after the move is not considered as a separate importation in regards to the required information at the end of the list of goods • The type and make must be stated at the end of the list of goods
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. • Document showing that at the time of 	<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, and alcohol.</p>

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	marriage one spouse was residing in the country and the other abroad.		
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) 	Duty free entry if 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).	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.
New furniture/new goods and household items	<ul style="list-style-type: none"> • T-form for transit within the community. • Invoice. • Consumption declaration COM 4. 	Subject to payment of duties and taxes.	<p>If new or new looking goods are found, Customs will request original invoices for the item and hold it back until purchase proof is presented or will charge import tax and VAT. (Together about 26% of value fixed by customs).</p> <p>To avoid extra problem and cost please ask the owner not to include new goods into HHGs shipment without separate declaration and original invoices.</p>
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. 	Duty free by virtue of the customs tariff.	

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	<ul style="list-style-type: none"> • Export authorisation from the country of origin. 		
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		Subject to duties or duty free, according to the value and nature of the goods. Exemption from customs duties for: <ul style="list-style-type: none"> • Objects originating from an EEC country and with value not exceeding 421.40 Euro. • Objects originating from a non-EEC country and with value not exceeding 49.57 Euro. 	
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	Same as above.		
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). 	Duty free, provided <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. 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).	Exemption of duties is granted for motorcars 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, no bond will be payable. However, if documents are missing, a bond will be required for 10% of the value (bond= 15% taxes and 10% duties). This bond is reimbursed once the shipper has paid his "vignette" on the car and shows this payment to the customs.
Machines, appliances and equipment	<ul style="list-style-type: none"> • Invoice. • T-form for transit within the community, 	Subject to duties.	

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	<ul style="list-style-type: none"> Consumption declaration COM4. 		
Wine, spirits, tobacco	Same as above.	Taxes - duties are applicable on alcohol : Alcohol/wine of less than 13 % alcohol: <ul style="list-style-type: none"> taxes = 12 % of the declared value written on the lists of the wine stating the type of wine - origin - degree alcohol - capacity and price duties = 0,15 euros (15 euro-cents) per bottle Alcohol of more than 13 % alcohol: <ul style="list-style-type: none"> taxes = 15 % of declared value Duties = 0,20 euros (20 euro-cents) per bottle. 	Form for wine: VA 1, VA 2, VA 3 or VA 4. Shipper must be owner of the wine more then 6 months.
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	Same as above.	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. 		
Dogs, cats	<ul style="list-style-type: none"> Certificate of vaccination against rabies 		



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	(vaccination at least 30 days and no more than 1 year before the importation).		
Other animals	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 124 Euro to secure a correct settlement of the customs documents as well as against the issue of declaration 133 (one year validity). <p>The above statement cannot be completed; it is only to be used as basis.</p>