

Importing Personal Property Into Luxembourg

HOUSEHOLD GOODS AND PERSONAL EFFECTS

CUSTOMS REGULATIONS AND REQUIRED DOCUMENTS

Customs Regulations:

Used household goods and personal effects are duty free provided goods have been owned and used by the customer (show evidence of wear) for a minimum of six months and customer has lived abroad for at least one year. Goods cannot be sold, lent or disposed of for at least six months. Goods are in keeping with the social status of the customer. The goods must be imported within one year. Inventory of goods must detail the contents of each box. Terms “Misc” and PBO (packed by owner are not acceptable).

Notes: New items bought more than six months prior to importation but never used are subject to tax. Customers have the option to have Customs examination postponed until arrival at their domicile at the request of the importer; additional fees will incur including travel expenses of the Customs officers carrying out the examination.

NOTE: As of 19 August 2010 an EORI (Economic Operators Registration and Identification) number is required for all imports and exports to clear Customs in the European Union.

The requirement was introduced by the European Commission in July 2009 to enhance security. The EORI number must be used in all electronic communications with Customs Offices and other government agencies and departments. This number is valid in all EU member states and replaces ALL Customs identification numbers including the TIN (Traders Identification Number). All business operators and private individuals not established in the EU must obtain the EORI number from the authorities in the respective EU member state wherein the client intends to operate or reside. Please consult with your Destination Agent for further details and assistance.

Required Documents:

- ✓ Passport - copy
- ✓ Temporary Residence Visa (type D) “autorisation de séjour” obtained from Ministry of Foreign Affairs
- ✓ Declaration of Arrival “Déclaration d'arrivée” - must be made within three weekdays from the date of entry at the town office ('administration communale') of the future place of residence.
- ✓ Residence Certificate “Titre de Séjour” must be requested from the 'Direction de l'immigration' of the Ministry of Foreign Affairs within three months after arrival.
- ✓ Address Registration Certificate “attestation d'enregistrement” – obtained from the Municipal Office in their locality, each family member **MUST** have one
- ✓ Comprehensive Inventory – 3 originals, in French, signed by owner on each page

- ✓ Declaration of Customer – in French, submitted to Customs attesting to prior residence abroad, length of stay at the residence

Returning Citizens: additional documents

- ✓ Declaration of Residence Certificate – (for returning citizens who lived abroad at least 2 years) issued by local authorities, attesting to nationality of customer, prior residence abroad, length of stay at the residence & date of re-registration of residence in Luxembourg & address of prior residence before living abroad – all dates must correspond accurately
- ✓ Declaration of Residence Certificate – (for returning citizens who lived abroad less than 2 years) Must attest stay abroad was NOT due to travel, studies, or mission work. State residence abroad, length of stay at the residence & date of re-registration of residence in Luxembourg & address of prior residence before living abroad – all dates must correspond accurately

Diplomat Status:

Foreign diplomats, members of government or international organizations are granted duty free entry of their personal effects and household items either new or used.

Required Documents:

- ✓ Diplomatic Franchise ✓ Passport copy
- ✓ Customs Form 136 F & Diplomatic Statement “Fiche de renseignements” – Attestation from employer or mission regarding Diplomat’s assignment/reassignment in Luxembourg
- ✓ Comprehensive Inventory – 3 originals, in French, signed by owner on each page

RESTRICTED/DUTIABLE ITEMS

- ✓ Works of Art – require invoices to be duty free
- ✓ Antiques – require invoices, Certificate of Age stating items are over 100 years & Export Authorization from origin country
- ✓ New items, electrical appliances & utensils – require T-Form, COM 4 (Consumption declaration) & invoices/receipts; subject to tax & duties & VAT approximately 26% of value fixed by Customs **non EEC standard appliances will not be allowed entry, will be destroyed or sent back to origin at customer’s expense. Resulting delays could incur demurrage & extra charges for unload/reload. All appliances & electronics must be loaded near container doors.**
- ✓ Wedding trousseaux – duty free entry allowed with the following restrictions and documentation; the goods represent the social standing of the couple, the items must arrive within 4 months of the couple & will be used for at least six months following importation:
 - Form 136
 - Inventory – 5 copies
 - Country of origin is granting reciprocal treatment
 - Certificate from local authorities abroad attesting one person of the marriage lived w/their

- parents prior to the marriage
- Document showing at the time of the marriage one person resided in the country and the other resided abroad
- Alcohol, tobacco, foodstuffs, materials for business are not allowed in the trousseaux
- ✓ Inheritance – must be imported within six months of acquiring the right the right to dispose of the items from the testator, must provide a document showing heir residing in Luxembourg at time of testators death & must provide a notarized document (can be a notarized copy) of either:
 - Declaration of Bequest “Declaration de Succession” or Deed of Appointment “Acte de Partage or Deed of Inventory “Acte d’Inventaire”
 - Form 136
 - Inventory – 5 copies
 - Alcohol, tobacco, foodstuffs, materials for business are not allowed as inheritance
- ✓ Wine & Spirits – must state brand, origin, volume, price and percentage of alcohol content: Alcohol above 13% is taxed 15% of declared value, duty is 0.20 euro-cents; alcohol or wine less than 13% is taxed 12% of value, duty is 0.15% of declared value
- ✓ Tobacco – 200 cigarettes or 250 grams of loose tobacco, in excess of these amounts incurs duty
- ✓ Plants - require a COM4 & Phytosanitary Certificate

PROHIBITED ITEMS

- ✓ Narcotics/illegal drugs of any kind
- ✓ Medication – without special authorization, physician or pharmacists can submit prescriptions to a pharmacist in Luxembourg in advance of arrival, it is wise to also bring doctors prescriptions
- ✓ Pornography and subversive material
- ✓ Explosives, ammunitions and weapons of any kind including firearms, hunting guns etc
- ✓ Ivory and any furs, skins, tusks etc on the Endangered Species List

IMPORTATION OF PETS

Quarantine is not required however pets not properly inoculated and physical examination may be required upon arrival by a Customs Veterinarian. Cats and dogs are subject to regulations (EC) No. 998/2003 of the European Parliament and of the Council.

Birds: Parrots, parakeets, lorries, cockatoos and other species of the family psittacidae are allowed importation, transit and re-importation. Only two birds per family or person traveling alone is allowed. Bird(s) must be accompanied by a signed statement no older than 2 months issued by the veterinary service of the country from which the birds are imported, certifying that they have been submitted for examination by a member of the family or by the person traveling alone and have been found free of fowl plaque, Newcastle disease, cholera, psittacosis, pullorum disease and Pacheco's disease.

Regulations are often changing; please consult the Consulate and or your Destination Agent for current requirements and regulations.

Required Documents:

- ✓ Certificate of Vaccination – including rabies, dated 30 days to 11 months prior to arrival
- ✓ Health Certificate - dated no more than 7 days prior to arrival, by a licensed Veterinarian

IMPORTATION OF VEHICLES

Vehicles are duty-free if they have been in the owners' possession and used for at least six months and owner is transferring residence to Luxembourg. Vehicles can not be sold, lent or otherwise disposed of for a period of one year from the date of importation. Any and all maintenance and repairs invoices should be included.

There is no exemption of tax or duty for vehicles which have been exclusively acquired and used in a third country other than the one from where the customer is coming from.

Required Documents:

- ✓ Certificate of Title and Registration - must be original
- ✓ Commercial/Purchase Invoice – must be original ✓ Registration Permit – obtained from “Enregistrement et Domain”
- ✓ COM4 Declaration – must mention evidence of use abroad, proof of ownership, Change of Residence Certificate
- ✓ Insurance Policy – of prior six months at origin
- ✓ Drivers License & International Insurance Policy (green card)

NOTES:

Sample Shipper Declaration for Customs

"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... (adresse complète) où j'établis nouvellement ma résidence principale."

Complete Inventory inserted here

The following must be stated at the end of the list:

"Je certifie l'exactitude de la présente liste, qui comprend ... (figures in letters ex: one, twelve etc) 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)."

English Translation

Complete list of furniture, effects and other objects to be moved, that were of use to me at my place (previous residence) and that I wish to import into the E.C. territory of Belgium- Luxemburg to the destination of (insert complete address) where I establish my main residence".

Certify the exactitude of the present list, which includes (figures in letters) of items. The franchise will not be asked for items, such as motor vehicles, that are not listed. Importation will be done at once (or in several times i.e. multiple shipments)".

Entry & Exit Requirements: One must apply for a temporary-residence permit (“autorisation de séjour”) before entering Luxembourg. You must then register your arrival (“déclaration d'arrivée”) within three weekdays from your date of entry at the town office (“administration communale”) of your future place of residence. You must request your official residency card (“titre de séjour”) from the Immigration Directorate of the Ministry of Foreign Affairs within three months of your arrival.

Safety & Security: US citizens are encouraged to enroll in the Smart Traveler Enrollment Program, to stay current with the latest safety and security announcements dispersed by the Embassy in your area. Your enrollment can also help the Department of State reach your family and friends in case of emergency.

Crime: The predominant forms of crime in Luxembourg are non-violent. Such crimes include the theft of valuables through snatching of purses/bags, and breaking and entering of unoccupied homes.

Criminal Penalties: Penalties for possessing, using, or trafficking in illegal drugs in Luxembourg are severe, and convicted offenders can expect long jail sentences and heavy fines.

Fumigation of Wood Packing Materials: Luxembourg implemented ISPM15 regulations for wood packaging material (WPM) in March 2005.

ACKNOWLEDGMENTS:

Embassy of Luxembourg: <http://luxembourg.usembassy.gov>

FIDI Global Alliance

Department of State: <http://travel.state.gov/>

Smart Traveler Enrollment Program (STEP) <https://travelregistration.state.gov/ibrs/ui/>

USDA: www.aphis.usda.gov

IATA Travel Centre

Angloinfo: <http://luxembourg.angloinfo.com/countries/luxembourg/residency.asp>

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.