



LUXEMBOURG



CUSTOMS REGULATIONS AND INFORMATION FOR IMPORTS

HOUSEHOLD GOODS AND PERSONAL EFFECTS

Documents Required

- Copy of Passport
- Customs Declaration in French, signed by the shipper
- Inventory list numbered in French and without any blanks (5 copies)
- Original Bill of Lading (OBL) / Air Waybill (AWB)
- T-Form for transit within the European Community (EU) (new furniture and goods)
- Original Purchase Invoice of new furniture and goods
- Consumption Declaration (COM 4) for new furniture and goods
- Certificate of Residence
- Declaration 136 F
- Attestation from Employer / "Fiche de Renseignements"
- Inventory list in French (3 original, completed and signed on every page by importer)

Specific Information

- Diplomats are permitted duty-free entry.
- New furniture and goods are subject to duties and taxes.
- Duty-free entry for used furniture and goods must meet the following criteria:
 - The objects have been owned and used abroad by the shipper.
 - The goods will clearly show trace of use.
 - The articles were not obtained for the purpose of a duty-free import.
- For used furniture and goods, a provisional Exemption of Duties will be granted by Customs pending the presentation of documents and the authorization, against a deposit of the following:
 - The import charges (approximately 3.5% of the declared value of the goods),
 - The value added tax (VAT) of 15% (based on the 10% plus the declared value)
 - A sum of €200,00 to secure a correct settlement of the Customs documents.
- The Certificate of Residence must be issued by the local authorities (Commune) of the new domicile in Luxembourg, showing the nationality, previous residence abroad for at least 1 year, and the date of registration of the domicile in Luxembourg, and stating that the applicant has not resided previously in Luxembourg (nationals not previously living in Luxembourg).
- For citizens residing abroad for at least 1 year with a Declaration of Change of Domicile, a Certificate of Residence issued by the local authorities (Commune) of the new domicile in Luxembourg, showing the nationality, the previous residence abroad, the date of the previous de-registration of domicile on leaving Luxembourg and the date of the re-registration of domicile in Luxembourg or two certificates are required:
 - One issued by the local authorities (Commune) in the city of residence in Luxembourg, bearing the date of emigration and the commune abroad to which the shipper relocated.
 - One issued by the local authorities (Commune) in the city of the new residence.
- For nationals or foreigners registering for a change of residence within the previous year or no change of residence, proof must be furnished that:
 - The stay is not the consequence of a temporary situation (travel, mission, studies) of limited duration.
 - The shipper had no residence in Luxembourg throughout the entire duration of stay abroad.
- The Certificate of Residence must be issued by the local authorities (Commune) of the new domicile in Luxembourg, showing the nationality, previous residence abroad for at least 1 year, and the date of registration of the domicile in Luxembourg (foreigners).

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MOTOR VEHICLES

Documents Required

- Copy of Passport
- Customs Declaration in French, signed by the shipper
- Inventory list numbered in French and without any blanks (5 copies)
- OBL / AWB
- Original Purchase Invoice of new furniture and goods
- Original Title
- Proof of insurance covering the previous 6 months
- Certificate of Residence
- Proof of Invoice or another document as evidence of the ownership abroad
- Letter from Ministry of Foreign Affairs verifying diplomatic status or employment
- T-Form for transit within the European Community (EU) (new furniture and goods)

Specific Information

- Vehicles are permitted duty-free if in the owner's possession and use for at least 6 months, has more than 6000 km when registering at the Commune, and the owner is transferring a residence to Luxembourg.
- The car will not be sold or transferred before 1 year after the removal.

PETS

Documents Required

- Vaccination Record
- Veterinary Health Certificate

Specific Information

- Medical examination may be required on arrival
- As regulations are often changing, contact agent/ Consulate for specific details.

WEDDING TROUSSEAU

- Form 136
- Inventory 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) (duty-free import - 5 copies)
- Certificate document showing place and date of the marriage (duty-free import)
- Document showing that at the time of the marriage one spouse was residing in the country and the other abroad (duty-free import)

RESTRICTED / DUTIABLE ITEMS

- Dangerous objects (an authorization from the Ministry of Justice is required prior to import)
- Tobacco
- Spirits and wine (a detailed list showing the number, the size and degree of alcohol of the bottles as follows:
 - If < 13° = 12% VAT on the declared value + taxes of € 13.1 per hectolitre
 - If > 13° = 15% VAT on the declared value + taxes of € 13.1 per hectolitre)

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PROHIBITED ITEMS

- Ammunition
- Ivory
- Medicines
- Narcotics and drugs

CONSIGNMENT INSTRUCTIONS

Recommended: Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air / sea shipments.

IAM Note: *Customs regulations can change at any time with or without notice. This document is provided as a guide and for information only. While IAM has exercised reasonable care in publishing this document, IAM makes no representation, either expressed or implied, as to its accuracy or applicability.*

Helpful Website(s):

<http://washington.mae.lu/en>

<http://www.state.gov/p/eur/ci/lu>