



Customs Guide **LUXEMBOURG**

Information from ADA Europe

Customs guide LUXEMBOURG



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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Removal goods</p>	<ul style="list-style-type: none"> ▪ For non-diplomatic shipment, shipper will need to provide following to be granted with free entry: <ol style="list-style-type: none"> 1. A copy of passport showing picture and signature of shipper. 2. A copy of packing list showing original signature of shipper's. 3. A proof that shipper lived out of EU during at least the last 12 months. 4. A proof that shipper is registered in Luxembourg. 5. A proof that the imported goods are in shipper's possession since more than six months. 6. Demande d'importation en franchise en droit à l'importation. 	<ul style="list-style-type: none"> ▪ The proof of residence can be one of the following: <ul style="list-style-type: none"> ▪ A signed and dated attestation from the employer. ▪ A certificate from the townhall of origin showing dates of residence. ▪ A signed renting contract. ▪ A certificate from a school ▪ Invoices related to household charges (electricity, water, gaz,) covering the required period. ▪ Certificate of residence to be obtain from townhall of residence. ▪ Document 5 (see previous column): invoices, payment proof, registration certificate for cars, traces of use for furniture/personal items ▪ Document 6 (see previous column): to be completed and signed by shipper, using same signature as on passport. Original will be required 	<ul style="list-style-type: none"> ▪ Documents should clearly mention address, date of arrival and date of departure. ▪ Free entry is only allowed during a period of 12 months after registration ▪ Packing list: better not a hand written list unless really clear and easily readable. It must show the original signature of shipper as on passport, each pages must be signed. ▪ In theory, copies of above-mentioned documents/proofs are sufficient. If any doubt about a document, original will have to be provided to customs. ▪ By signing this form (document 6), shipper will state that he will not sell the goods for money or for free during a period of 12 months after the importation
<p>Diplomats Removals</p>	<ul style="list-style-type: none"> ▪ Declaration 136 F. ▪ Attestation from employer, or "fiche de renseignements" of employer. ▪ Inventory. 	<ul style="list-style-type: none"> ▪ Duty free entry. 	

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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. 	<ul style="list-style-type: none"> ▪ Subject to payment of duties and taxes. 	<ul style="list-style-type: none"> ▪ 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). ▪ To avoid extra problem and cost the shipper is requested NOT to include new goods into HHG shipment without separate declaration and original invoices.
Wedding trousseaux	<ul style="list-style-type: none"> ▪ The importer asking for duty free entry of wedding trousseaux must supply further to the application (form 136): <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 marriage one spouse was residing in the country and the other abroad. 	<ul style="list-style-type: none"> ▪ Duty free entry provided: <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. 	<ul style="list-style-type: none"> ▪ 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.
Inheritance	<ul style="list-style-type: none"> ▪ The importer asking for duty free entry of inheritance goods must supply further to the application (form 136): <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 	<ul style="list-style-type: none"> ▪ 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). 	<ul style="list-style-type: none"> ▪ 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.

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	<p>heir (this document must have been issued within 2 years).</p> <ul style="list-style-type: none"> ▪ 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). 		
Works of art	<ul style="list-style-type: none"> ▪ T-form for transit within the community. ▪ Invoice. 	<ul style="list-style-type: none"> ▪ 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. 	<ul style="list-style-type: none"> ▪ Duty free by virtue of the customs tariff. 	
Car, motor vehicles	<ul style="list-style-type: none"> ▪ If there is a car in the shipment, following EXTRA documents will be needed: <ul style="list-style-type: none"> ▪ Original certificate of Title. ▪ Copy of purchase invoice. ▪ Demande d'importation en franchise en droit à l'importation avec voiture. 	<ul style="list-style-type: none"> ▪ Form to be completed and signed by shipper, using same signature as on passport <ul style="list-style-type: none"> ▪ By signing this form, shipper will state that he will not sell the car for money or for free during a period of 12 months after the importation. 	<ul style="list-style-type: none"> ▪ Conditions for free entry: shipper has to be the owner of the car since at least six months and car has to be at least 6000 km. ▪ Leasing: <ul style="list-style-type: none"> ▪ If customer import a car that he had abroad under a leasing contract, he needs to provide: <ul style="list-style-type: none"> ▪ copy of leasing contract under his name ▪ copy of the buying back of the car under his name. ▪ If customer has a leasing contract under his employer's name he may have problem to import the car tax/duty free, unless the buying back contract is under customer's name and is more than 6 months from date of purchase and date

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			of registration in Luxembourg.



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