

LUXEMBURG

This guide is compiled from the FIDI Customs Guide for reference only. Customs regulations change frequently; please consult your Seapoe relocation consultant for the latest requirements before shipping.

Updated 2024

Removal Goods

Documents Required

- 1 / Copy of passport showing picture and signature of shipper.
- 2 / Copy of packing list showing original signature of shipper (blue pen, wet signature).
- 3 / Proof of residence out of EU (for a minimum period of 12 months before registration date in Luxembourg).
- 4 / Proof of residence in Luxembourg (since maximum 12 months at the time of importation).
- 5 / Proof that imported goods are in shipper's possession since more than six months.
- 6 / Customs form called : « Application for duty and tax relief for personal belongings or property »

Customs Prescriptions

- 3 / Proof of residence out of EU can be done of the following documents:
 - Attestation from employer
 - Certificate of residence
 - A signed renting contract
 - A certificate from a school
 - Utility bills (electricity, water, gas) (Document provided should cover at least a period of 12 months before time of registration in Luxembourg)
- 4 / Proof of residence in Luxembourg can be one of the following :
 - Certificate of residence
 - A signed renting contract ()
- 5 / Usual traces of use are sufficient to show evidence of ownership for more than 6 months. If some items are still packed in original packaging, customs may ask
 - invoices or payment proof.
- 6 / Customs form to be completed and signed by shipper on every pages, using same signature as on passport. Original (blue pen, wet signature) will be required.

Remarks

- 2 / Packing list: better not a handwritten list unless really clear and easily readable. It must show the original signature of shipper as on passport, each page must be signed.
- 3 / Documents should clearly mention address, date of arrival and date of departure.
- 3 – 4 / Copies of documents/proofs should be sufficient. If any doubt about a document, original might be requested by customs.
- 4 / Free entry is only allowed during a period of 12 months after registration. () subject to registration at the commune
- 6 / By signing this form, shipper will state that he will not sell the goods for money or for free during a period of 12 months after the importation. Document has to be provided in French to customs. No English translated version will be accepted.

Diplomats Removals

Documents Required

- Foreign diplomats : 136F form
- Returning Luxembourgish diplomats : Same documents as for non-diplomatic but Certificate of Foreign Affairs Ministry will be accepted to justify residence out of EU
- Inventory.
- Passport.

Customs Prescriptions

- Duty free entry.

New furniture/new goods and household items

Documents Required

- T-form for transit within the community.
- Invoice.
- Consumption declaration COM 4.

Customs Prescriptions

- Subject to payment of duties and taxes.

Remarks

- 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 problem and extra cost, shipper is requested NOT to include any new goods into HHG shipment without a separate declaration and original invoices.

Alcoholic beverage

Documents Required

- A detailed list needs to be provided showing type, origin, degree alcohol, capacity and price.

Customs Prescriptions

- For non-diplomatic shipment, duties/taxes will apply on each bottle.

Remarks

- Alcohol/wine of less (<) than 13 % alcohol:
- Taxes = 12 % of the declared value
- Duties = 0,15 euros per bottle
- Alcohol of more (>) than 13 % alcohol:
- Taxes = 17 % of declared value
- Duties = 0,20 euros per bottle

Wedding trousseaux

Documents Required

- The importer asking for duty free entry of wedding trousseaux must supply further to the application (form 136):
- 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.

Customs Prescriptions

- Duty free entry provided:
- 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.

Remarks

- 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

Documents Required

- The importer asking for duty free entry of inheritance goods must supply further to the application (form 136):
- 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 BelgiumLuxemburg-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).

Customs Prescriptions

- 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).

Remarks

- 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.

Works of art

Documents Required

- T-form for transit within the community.
- Invoice.

Customs Prescriptions

- Duty free by virtue of the customs tariff.

Antiques

Documents Required

- Invoice.
- Certificate of age, stating that the articles are more than 100 years old.
- Export authorisation from the country of origin.

Customs Prescriptions

- Duty free by virtue of the customs tariff.

Car, motor vehicles

Documents Required

- If a car or any other motor vehicle is part of shipment, following EXTRA documents will be needed:
- Original certificate of Title.
- Copy of purchase invoice.
- Demande d'importation en franchise en droit à l'importation avec voiture.
- Customs form called «Application for duty and tax relief for automotive vehicles».

Customs Prescriptions

- Customs form to be completed and signed by shipper on every page, using same signature as on passport. Original (blue pen, wet signature) will be required.
- 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.

Remarks

- 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:
- If customer imports a car that he had abroad under a leasing contract, he needs to provide:
- copy of leasing contract under his name
- copy of the buying back of the car under his name.
- If leasing contract was under his employer's name, he may have problems 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 of registration in Luxembourg.