Country Guide (IAM)

Austria

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

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Documents

Documents required for importing used household goods, personal effects, and related shipments.

Required Documents

- Passport
- Bill of lading (OBL) / air waybill (AWB)
- Detailed inventory (3 copies)
- Residence registration form (primary residence in Austria / Meldezettel)
- Original Austrian Customs forms: ZBefr2a (for returning Austrians, EU citizens, and immigrants who have previously lived in the EU) or ZBefr2 / ZBefr2E (for someone who has never lived in the EU before)
- Original power of attorney
- Exit certificate / certificate of stay abroad for at least 12 months (confirmation from local authority of previous residence, employer confirmation, or other official proof)
- Duty-free permit (Grundlagenbescheid), if applicable
- Invoices for all new furniture, appliances, gifts, and objects of art/antiques (2 copies)

Specific Information

12-month import window: Removal goods can be imported duty-free within 12 months from the change of residence. Partial shipments are permitted within this window. For partial shipments, a guarantee may be required, and a judgement will be made regarding whether the person transferred residence within 12 months from the initial customs clearance.

12-month resale restriction: After customs clearance, removal goods may not be sold, lent, pledged, hired out, or otherwise transferred for 12 months without first paying customs duties and VAT.

Grundlagenbescheid (basic assessment notice): Required if the personal property includes means of transport (motorcycle, car, trailer, camping caravan, pleasure boat, private aircraft), or if the applicant already had a normal place of residence in the EU, or if the applicant is keeping a residence outside the EU after establishing residence in Austria. Apply to the competent customs office before the planned import.

Intra-EU moves: For moves within the EU, no customs formalities are required as goods move freely within the EU single market. However, if the person previously had a residence in the EU before living outside the EU and is now returning, specific forms and potentially a Grundlagenbescheid are needed.

Duties & Taxes

Duty-free conditions (from non-EU countries): Per the Austrian Federal Ministry of Finance (bmf.gv.at), personal property may be imported free of import duties and taxes when transferring normal place of residence to Austria, provided: the personal property belongs to the applicant; the items have been used at the former residence for a minimum of 6 months before the date of departure from the non-EU country; the applicant has lived at the previous residence abroad for at least 12 months (proof required); and the applicant is establishing normal place of residence in Austria.

Goods not eligible for exemption: Alcoholic products, tobacco products, commercial means of transport, and articles for use in a trade or profession (other than portable instruments of the applied or liberal arts).

VAT: Standard Austrian VAT is 20%. For duty-free transfer of residence goods, both customs duty and import VAT are waived.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and illegal drugs — Strictly prohibited
- Weapons without permit — Prohibited under EU regulations
- Counterfeit goods — Prohibited
- Material propagating violence, terrorism, or immorality — Prohibited
- Products infringing intellectual property — Prohibited

Restricted / Dutiable Items

Duty-Free Traveller Allowances (from non-EU countries)

- 200 cigarettes or 100 cigarillos or 50 cigars or 250g tobacco
- 1 litre spirits over 22% ABV or 2 litres under 22% ABV
- 4 litres still wine, 16 litres beer
- Other goods up to EUR 430 (air/sea) or EUR 300 (land)

Restricted Items

- Spirits, cigarettes, tobacco, perfumes for personal consumption PERMIT REQUIRED — An import permit is required
- Antiques (100+ years) — Duty-free but subject to 20% VAT; certificate of appraisal from an Austrian expert may be required
- New furniture, appliances, gifts, souvenirs, objects of art — Subject to duties and taxes; certificate of circulation and import permit required where applicable
- Plants and plant products PERMIT REQUIRED — Plant protection certificate required
- Firearms PERMIT REQUIRED — Strict EU weapons regulations apply
- Endangered species CITES — CITES permits required; issued by BMLUK (Federal Ministry of Agriculture)
- Alcohol within shipments — Subject to excise duties

Consignment Instructions

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

Inventory: A detailed inventory (3 copies) is required.

Customs forms: The correct ZBefr form must be used. ZBefr2a for returning Austrians/EU citizens/immigrants who have lived in the EU. ZBefr2 or ZBefr2E for those who have never lived in the EU.

Grundlagenbescheid: Must be obtained before shipping if importing vehicles, or if the applicant has maintained EU residence previously.

Port of entry: Vienna (primary), with customs offices at all major cities. Sea freight typically arrives via Hamburg or other northern European ports and is transported overland. Air freight via Vienna-Schwechat.

Currency: Euro (EUR). Austria is part of the Eurozone.

EU member state: Austria is an EU member state. Goods from other EU countries move freely without customs formalities. Only imports from non-EU (third) countries require customs clearance.

Regulatory Updates

- April 2026 (CRITICAL — Pet imports): From 21 April 2026, the movement of pet animals from third countries into the EU is governed exclusively by Part VI of Regulation (EU) 2016/429 and its implementing regulations. Regulation (EU) No 576/2013 no longer applies. Old-format veterinary certificates based on Regulation (EU) No 577/2013 may still be issued until 30 September 2026 and remain valid until 31 March 2027. From 1 October 2026, only the new certificate format will be accepted. Confirm current certificate requirements with the destination agent and USDA/APHIS before shipping.
- 2023–2025: Austrian customs continues to use e-zoll electronic customs clearance system. BMF customs information pages updated regularly.
- Ongoing: NoVA (vehicle consumption tax) rates adjusted periodically based on CO2 emission regulations.
- 2025: Tariff Amendment 2025 effective July 1, 2025 (EU-wide tariff changes apply to Austria as an EU member).