Country Guide (IAM)

Cyprus

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

Requirements differ significantly depending on whether the shipment originates from an EU member state or a non-EU country.

From EU Member States (regardless of nationality) — Sea shipments

- Electronic or original T2L document (page 4) signed by customs at origin, or status C bill of lading
- Packing list
- Original bill of lading (OBL) or express waybill
- Original registration documents for any cars, motorbikes, or boats included

From EU Member States (regardless of nationality) — Air shipments

- Air waybill (AWB) showing C status
- Packing list
- Pre-alert must be sent at least 48 hours before arrival at Larnaca Airport

From Non-EU Countries (regardless of nationality)

- Original passport (shipper must be present for customs clearance)
- Packing list
- Original bill of lading (OBL) or express waybill
- Sale agreement or termination of rental agreement from the origin country
- Termination of employment contract at origin
- Utility bills from the origin residence (electricity, phone, etc.)
- Proof of house ownership or rental agreement in Cyprus
- Employment contract in Cyprus (if applicable)
- Letter from employer at origin confirming employment there and transfer of residence to Cyprus permanently
- Registration of children at local schools (if applicable)
- Bank statement confirming funds held in Cyprus
- Copy of ticket/boarding pass of flight to Cyprus
- Form Απ.2 (application for relief from import duty and VAT on transfer of normal residence from outside the EU; available from any Customs District Office or downloadable from the Cyprus Customs website)

For Diplomats (from EU countries)

- Electronic or original T2L (page 4) signed by origin customs, or status C B/L
- Packing list
- Passport copy

- OBL or express waybill

For Diplomats (from non-EU countries)

- OBL or express waybill (or AWB)
- Packing list
- Form 1002, stamped and signed by the local embassy (provided by destination agent)
- Exemption certificate from the local embassy, required prior to arrival of shipment at port

Specific Information

Normal residence definition: The place where a person usually lives, spending at least 185 days in a 12-month period, due to personal and occupational ties. If occupational and personal ties are in different places, normal residence is usually determined by personal ties. University or school attendance does not constitute normal residence.

Intra-EU moves: No customs duties apply to household goods moving between EU member states, provided Union status of the goods is demonstrated with a T2L or T2LF document or status C documentation. EU shipments are randomly inspected; inspection fees are charged to the client's account.

All non-EU shipments are inspected. LCL and air shipments are inspected at the NVOCC depot or airport. FCL shipments are inspected at the agent's warehouse or at the residence by customs officers. Physical inspections are usually conducted after 3pm, which may cause additional storage costs.

CE marking requirement: Electrical appliances that do not bear CE markings should not be shipped to Cyprus. Customs officials in the Republic of Cyprus may confiscate non-CE-marked appliances found during inspection.

Shipper must be present: The shipper must be in Cyprus during customs clearance and must sign the customs declaration in the presence of a customs officer. This applies to non-EU shipments.

Returning students (non-EU origin): Students returning to Cyprus and bringing used personal effects or household goods from non-EU countries must pay duties and VAT ranging from approximately 18-33% on the current value declared to customs. New items are also dutiable at rates depending on the items.

Wharfage and terminal handling charges: Wharfage tax was abolished by the port authority as of February 1, 2017. Terminal handling charges (THC) remain: approximately EUR 186 for a 20' container and EUR 280 for a 40' or 40'HC container. Shipping lines also charge a delivery order fee that varies by carrier. THC and delivery order charges may be included or excluded from the destination agent's service charge.

ISPM 15: All solid wood packing materials used as overcasing, bracing, or blocking must conform to EU Commission Directive 2004/102/EC (ISPM 15) and be clearly marked with IPPC symbol, registration, and treatment codes.

Alienation restriction: Per the Shoham Shipping guide, vehicles imported under the transfer of residence relief cannot be transferred in ownership for 3 years after arrival. Confirm whether a similar restriction applies to household goods with the destination agent.

Pre-alert for pianos, alcohol, guns, or abnormal items: The destination agent should be informed in advance if the shipment includes pianos, alcohol, shotguns, air rifles, or other items not typically associated with normal household goods.

Duties & Taxes

Duty-free conditions (non-EU origin): Used household goods and personal effects may be imported free of import duty and VAT provided the shipper has lived outside the EU for a continuous period of at least 12 months prior to transfer of normal residence to Cyprus. The goods must have been in the shipper's possession and use for a minimum of 6 months before the move, must be intended for personal use only (not for resale), and the shipper must not have resided in Cyprus for more than 12 months during the previous 2 years. Goods must be imported within a period of 6 months before or 12 months after the transfer of residence.

New items (non-EU origin): All items owned and used for less than 6 months are classified as new. The 6-month period excludes shipping time. New items are dutiable and must be declared separately on a C6 form. Failure to declare new items results in penalties plus duties and taxes.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and controlled drugs — strictly prohibited
- Pornographic materials — prohibited
- Meat and milk products from non-EU countries (with limited exceptions for Andorra, Faroe Islands, Greenland, Iceland, and small amounts of specific products from other countries)
- Products from protected species (CITES, Washington Convention), including ivory, tortoise shell, coral, reptile skin, and wood from Amazonian forests CITES
- Items from or bearing entry/exit stamps from the Turkish Republic of Northern Cyprus — entry of persons with such stamps/passports is subject to restriction by immigration authorities

Restricted / Dutiable Items

Traveler Allowances (from non-EU countries)

Alcohol (over 17 years, by air or sea):

- 1 litre of spirits exceeding 22% volume, or 2 litres of alcohol not exceeding 22% volume
- 4 litres of still wine
- 16 litres of beer
- Combinations permitted provided total alcohol volume does not exceed 100%

Alcohol (over 17 years, by land): Quantities are reduced; confirm with destination agent.

Tobacco (over 17 years, by air or sea):

- 200 cigarettes, or 100 cigarillos, or 50 cigars, or 250g smoking tobacco

Tobacco (over 17 years, by land):

- 40 cigarettes, or 20 cigarillos, or 10 cigars, or 50g smoking tobacco

Other goods:

- Personal items of non-commercial nature up to EUR 430 (air/sea) or EUR 300 (land)
- Travelers under 15: up to EUR 150
- Medication for personal use only

Alcohol Within Household Goods Shipments

In FCL containers with household goods (applies to both EU and non-EU shipments):

- Up to 12 sealed bottles are acceptable
- Up to 20 open bottles are acceptable

Duties on alcohol in shipments:

- Sparkling wine: EUR 0.32 per litre plus VAT
- Red and white wine: EUR 0.13-0.15 per litre plus VAT
- Spirits: EUR 9.57 per anhydrous ethyl alcohol plus VAT
- Diplomats are exempt from duty and VAT on alcohol, provided the embassy issues a diplomatic franchise prior to arrival

Restricted Items

- Leather and fur coats/shoes — authorization required
- Medication — for personal use only

- Firearms (air rifles/pistols) — European Firearms Pass required, or an import license from the local District Police HQ obtained before arrival; bore must not exceed 0.177"; must be presented for registration at the local police station within 48 hours of shipment arrival; registration fee payable per rifle/pistol PERMIT REQUIRED
- Food — reasonable amounts of dry and canned food permitted (EU and non-EU)

Intra-EU Moves

Goods moving within the EU are not subject to customs duties. However, excise goods (alcohol, tobacco) and new items may still attract duties or taxes. Proof of Union status (T2L/T2LF) is required.

Consignment Instructions

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

Shipper must be present (non-EU shipments): The shipper must be in Cyprus for customs clearance and must sign the customs declaration in the presence of a customs officer.

Vehicle clearance at Limassol: All vehicle customs clearance (cars, bikes, boats) takes place at Limassol customs. The owner must attend in person.

Pre-alert air shipments: A pre-alert must be sent at least 48 hours before the arrival of any air shipment at Larnaca Airport.

Declare abnormal items in advance: Notify the destination agent if the shipment includes pianos, alcohol, shotguns, air rifles, air-soft guns, or any items not associated with normal household goods.

Inspection timing (non-EU): Physical inspections of non-EU shipments are typically conducted after 3pm, which may cause additional storage costs.

Import timeline: Goods should be imported within 6 months before or 12 months after the shipper's transfer of residence to Cyprus. Vehicles must be imported within 6 months of the transfer.

Ports of entry: Legal ports of entry are Larnaca, Paphos, Latsi, and Limassol. Entry from the Turkish Republic of Northern Cyprus or any Turkish-occupied area is not permitted.

Marriage certificate: If traveling with a spouse who has a different surname, a copy of the marriage certificate must be submitted to customs.

VAT rate: The standard VAT rate in Cyprus is 19%.