Country Guide (IAM)

Denmark

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.

From non-EU countries (transfer of normal residence)

- Danish customs form "Declaration of Personal Property"
- Inventory in English
- Bill of lading (B/L) or air waybill (AWB); the shipper and consignee must be the same person on both the B/L and AWB
- Copy of the importer's passport identification pages
- Proof of minimum 12-month stay outside the EU (certification from an authority abroad, lease contract, or work contract)
- Proof of registration with Danish authorities: copy of the yellow health card (sundhedskort) or a letter from the local registration office (Folkeregister)
- For foreigners: copy of Danish work contract and lease contract in Denmark
- Detailed inventory listing brand, alcohol percentage, number, and size of each bottle if alcoholic beverages, tea, or coffee are included in the shipment
- Declaration from diplomatic organization (diplomats)

Intra-EU moves

No customs formalities are required for household goods moving between EU member states, as goods retain their Union status.

Specific Information

Registration requirement: The owner must be registered as a resident with the Danish authorities (Folkeregister) before the arrival of the shipment. The CPR number (civil registration number) must be active; an administrative CPR number is not sufficient for customs clearance. The CPR becomes active only after the assignee visits the local registration office and registers in person.

Pre-arrival import: Goods may be imported up to 6 months ahead of the owner's arrival, subject to the owner providing a security deposit to the authorities for applicable duty, tax, and VAT payments.

Customs clearance timing: Customs clearance must take place immediately upon arrival of the goods.

Visitors and non-residents: Visitors and Danish citizens who do not reside in Denmark cannot import household goods free of duty.

Returning Danish diplomats: Do not receive customs exemptions or privileges. Their shipments are subject to normal customs regulations including payment of duties and taxes on restricted items.

Secondary residence: The duty-free import of household goods to a secondary residence in the

EU is not permitted (since December 1, 2008).

Packed by owner (PBO) cartons: Avoid using terms like "Miscellaneous" or "PBO" on inventories. The contents of all PBO cartons must be declared on the inventory to facilitate customs clearance.

ISPM 15: All consignments entering the EU must comply with ISPM 15. All arriving solid wood packaging including dunnage must carry the ISPM 15 mark indicating appropriate treatment.

Currency: Danish krone (DKK). Denmark has not adopted the euro but pegs the krone closely to it. Approximately 1 EUR = 7.46 DKK.

Duties & Taxes

Duty-free conditions (non-EU origin): Household goods that have been owned and used for a minimum of 6 months, and are still intended for the owner's personal use, may be imported duty-free by any person taking up residence in Denmark or within the EU. The shipper must have had a residence outside the EU for a minimum of 12 months. Goods must be imported within 12 months of the owner's registration date in Denmark.

New items (non-EU origin): Subject to customs duty and VAT (currently 25%).

VAT rate: 25% (one of the highest in the EU).

Prohibited & Restricted Items

Prohibited Items

- Weapons, ammunition, and explosives — prohibited unless licensed by the Danish Ministry of Justice PERMIT REQUIRED
- Narcotics and controlled drugs — strictly prohibited
- Live, dead, and pre-manufactured parts of animals listed under the Washington Convention (CITES) — prohibited unless the Danish Nature Conservancy Board grants a license CITES
- Gold and silver in bars — prohibited for import and possession
- Meat and dairy products from non-EU countries (standard EU prohibition, with limited exceptions)

Restricted / Dutiable Items

Traveler Allowances (from non-EU countries)

Alcohol (over 17 years):

- 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

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

Alcohol, Wine, Spirits, Tea, Coffee, and Tobacco Within Household Goods Shipments

This is a critical area for Denmark. Danish taxes on alcohol and tobacco are among the highest in Europe, and customs enforcement is strict. It is not advisable to include spirits in removals, due to the high taxes and strict control.

All quantities of wine, spirits, tea, coffee, and tobacco included in household goods shipments must be declared for personal consumption. A detailed inventory is required listing brand, alcohol percentage, number, and size of each bottle. Except for identical bottles, each bottle must be listed separately. Duty and tax will be assessed on what is declared, based on the kind, value, and quantity of each item. Estimates prior to import are not available. All quantities, whether in opened or unopened bottles, will be assessed taxes and duties. Larger quantities will be considered commercial import and may only be imported by licensed importers.

Other Restricted Items

- Narcotics and medicines — authorization required PERMIT REQUIRED
- Firearms and ammunition — license from the Danish Ministry of Justice required, issued through the local police office; a shooting permit is also required PERMIT REQUIRED
- Live plants — license from the Danish Governmental Plant Protection Service required PERMIT REQUIRED
- Live, dead, and pre-manufactured animal parts — authorization and license from the Danish Nature Conservancy Board required PERMIT REQUIRED
- Food and tinned goods — generally not permitted from non-EU countries; contact the destination agent with detailed description for possible exceptions; food must have been in the shipper's possession for 6 months with proof of ownership, otherwise subject to duties and taxes; it is advisable not to bring in food or tinned goods, as it may delay customs clearance and result in extra expenses
- Precious metals — import and possession of gold and silver in bars is prohibited

Inheritances

Inheritances (except wine, spirits, and tobacco) may be imported duty-free within 2 years following the finalization of the estate. Documentation required: will or declaration issued and legalized by the lawyers handling the estate.

Wedding Trousseaux

Duty-free, provided the shipper (if Danish) has resided abroad for at least 12 months. Goods must be imported within 4 months of the wedding. Maximum value EUR 1,000 per gift item. Danish residents cannot import wedding gifts free of duty and taxes.

Consignment Instructions

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

CPR registration before shipment arrival: The shipper must have an active CPR number before customs clearance can begin. An administrative CPR number is not sufficient. This means the shipper should arrive in Denmark and register at the Folkeregister before the shipment arrives.

Inventory detail: Inventories must be in English. PBO cartons must have contents declared. Do not use "Miscellaneous" as a description. Alcohol, tea, coffee, and tobacco must be inventoried in full detail (brand, percentage, quantity, bottle size, each bottle listed separately unless identical).

Vehicle advice is critical: Given the extremely high registration tax, movers should proactively advise customers about the cost of importing a vehicle to Denmark. Many relocating employees choose to sell their vehicle before moving and purchase one in Denmark instead. A binding ruling from the Motor Vehicle Agency is strongly recommended before shipping any vehicle.

Alcohol advice: Due to Denmark's high excise taxes on alcohol and strict customs enforcement, it is advisable to avoid including spirits in removals. If alcohol is included, expect duty and tax assessments that may significantly exceed the value of the alcohol itself.

Security deposit for pre-arrival shipments: If goods arrive before the shipper (up to 6 months in advance), a security deposit covering duty, tax, and VAT must be provided.

Ports of entry: Copenhagen (primary port), Aarhus, and Aalborg. Air freight typically arrives at Copenhagen Airport (Kastrup).

Special territories: Greenland and the Faroe Islands are part of the Kingdom of Denmark but are NOT part of the EU. Different customs rules apply to shipments to/from these territories.