Country Guide (IAM)

Spain

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.

For Spanish Nationals Returning from Abroad

- Passport copy
- Fiscal Identification Number (N.I.F.)
- Certificate of Change of Residence (Baja Consular), issued by the Spanish Consulate at origin, confirming the shipper has been living abroad for more than one year
- Registration certificate at the Town Hall in Spain (Empadronamiento) — obtained upon arrival
- Detailed, itemized inventory in Spanish, valued and signed by the owner
- Original Bill of Lading or Airway Bill
- Set of customs forms, duly signed (provided by the Spanish destination agent)

For Foreign Citizens — Non-EU Nationals

- Passport copy
- NIE number (Número de Identificación de Extranjero), which must be registered as an active tax payer in the AEAT database (Spanish Tax Agency) via Modelo 030 form
- Consulate residence certificate, or company certificate confirming the shipper has been living/working at origin for at least the last 12 consecutive months, along with the last 2 years' tax receipts from the country of origin
- Detailed, itemized inventory in Spanish, valued and signed by the owner
- Original Bill of Lading or Airway Bill
- Registration with the local Town Hall in Spain (upon arrival)
- Set of customs forms, duly signed

For Foreign Citizens — EU Nationals

- Passport copy
- Consulate residence certificate or company certificate confirming the shipper has been living/working at origin for at least the last 12 consecutive months
- Certificado de Registro de Ciudadanos de la Unión (EU Registration Certificate) or NIE Number registered in the AEAT database
- Detailed, itemized inventory in Spanish, valued and signed by the owner
- Original Bill of Lading or Airway Bill
- Registration with the local Town Hall in Spain (upon arrival)
- Set of customs forms, duly signed

For Diplomats

Note: Alcohol importation is prohibited for diplomats.

- Diplomatic passport

- Inventory list in Spanish, signed by the owner
- Diplomatic Franchise (obtained from the Spanish Ministry of Foreign Affairs — allow approximately 2–3 weeks)
- NIE number registered in the AEAT database
- Set of customs forms, duly signed

Specific Information

Plastic packaging tax (as of 1 January 2024): A tax on non-recycled plastic is due on applicable products. Consult the destination agent for products that trigger this levy.

Special territories: The Canary Islands, Ceuta, and Melilla have separate customs regimes and are not part of the EU customs territory. Shipments to these destinations are subject to different (and in some cases more complex) import procedures than mainland Spain. Always consult the destination agent for shipments destined to these areas.

Inheritance: Inherited household goods require a valued list, death certificate, testament or certificate of right to inheritance, and certificates from both the country of origin and the Spanish Ministry of Finance confirming tax payment or exemption. All documents must be authenticated by the Spanish Consulate at origin and translated into Spanish if not already in Spanish.

Household goods qualify for duty-free entry when the following conditions are all met: the goods have been owned and used by the importer for a minimum of 6 months; the importer has lived outside Spain (outside the EU for the purpose of this exemption) for at least 12 consecutive months; and the shipment arrives within 12 months of the date of issuance of the Change of Residence Certificate (for Spanish nationals) or within 12 months of the first Spanish Residence Permit issuance (for foreign nationals).

Goods cannot be sold or transferred within one year of importation.

If a Spanish Residence Permit is not yet available at the time of customs clearance, a Bank Guarantee equal to 40–60% of the total declared value of the inventory will be required. The Bank Guarantee is released once the permit is regularized, which must occur within 6 months. The owner's employer, company, or a person already registered at the Spanish Tax Office (AEAT) must represent the owner at Customs if a Residence Permit is not in hand.

All documents must be available when the shipment arrives at the Spanish port. If customs clearance cannot be initiated, the shipment will be declared abandoned one month after arrival and may be auctioned.

Electrical appliances, carpets, and works of art should be stowed conveniently near the container door to facilitate inspection if Customs orders it.

Unpredictable additional expenses — including transport to a special customs inspection area, unstuffing/restuffing, and inspection fees — are not included in standard destination rates and are collected from the shipper locally.

Duties & Taxes

Wedding trousseaux: Foreign citizens marrying Spanish nationals or foreigners residing in Spain may import new items duty-free within reasonable quantities, with wedding certificate and residency documentation.

Prohibited & Restricted Items

Prohibited Items

- Narcotics and controlled substances
- Counterfeit currency, goods, or documents
- Firearms, ammunition, and explosives PERMIT REQUIRED
- Hunting firearms PERMIT REQUIRED — must obtain a valid Spanish firearms permit and

hunting licence before shipment arrives; firearms will be retained by the Spanish Civil Guard on entry for inspection and registration; strongly recommended not to include firearms in a household goods shipment, as this will delay overall clearance
- Arms for personal use, explosives, and ammunition: importation prohibited
- Fresh food and meat products
- Plants (prohibited, except household plants brought from other EU countries as personal effects)
- Pictures, sculptures, Persian carpets, and art items that are not part of personal household goods
- Antiques imported for commercial sale without proper licensing
- Species and products covered by CITES (ivory, tortoiseshell, coral, reptile skins, certain live animals, etc.) CITES PERMIT REQUIRED
- Material infringing intellectual property rights
- Goods that violate public morality or national security

Restricted / Dutiable Items

Intra-EU imports (from EU member states): There are no customs duties on goods moving between EU member states. For personal use quantities of alcohol and tobacco, no formal limits apply, but Customs may investigate quantities above the following guidance thresholds: cigarettes (800), cigarillos (400), cigars (200), smoking tobacco (1 kg), spirits over 22% (10 L), spirits under 22% (20 L), wine (90 L, of which no more than 60 L sparkling), beer (110 L).

Non-EU imports by air or sea: The following personal use allowances apply for passengers aged 17 and older arriving from outside the EU: cigarettes (200) or cigarillos (100) or cigars (50) or smoking tobacco (250 g); spirits over 22% ABV (1 L) or spirits/liqueurs under 22% (2 L); still wine (4 L); beer (16 L). Goods above these quantities are subject to import duty and excise.

Alcohol in shipments: Subject to customs duties and taxes when included in household goods shipments from outside the EU.

Works of art and antiques: Duty-free as part of household goods if they have been in the owner's possession for at least 6 months, are proportional to the owner's social status, and will not be sold. Items less than 100 years old may enter duty-free. Customs clearance of works of art and antiques can only be carried out at customs offices in Madrid, Barcelona, and Valencia. Works of art imported for sale are subject to different regulations.

Collections, jewellery, and precious metals: Duty-free as part of household goods if proportional to the owner's social status.

Fur coats: May be subject to Customs examination.

New furniture: Subject to import duties and taxes; import licence required if invoice value is below EUR 3,000, plus invoice stamped by the Spanish Consulate at origin.

Consignment Instructions

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

All documents — including the inventory, bills of lading, NIE documentation, and customs forms — must be available before the shipment arrives at the Spanish port. If clearance cannot be initiated upon arrival, Spanish Customs may declare the shipment abandoned after one month, at which point it may be auctioned.

Inventories must be in Spanish, itemized, valued, and signed by the owner. Customs may order physical inspection of the container; electrical appliances, carpets, and works of art should be placed near the container door.

Additional costs for customs inspection, transport to a customs examination area, or unstuffing are borne by the shipper and are not included in standard destination charges.

ISPM 15 compliance is required for all wood packaging material.

For shipments to the Canary Islands, Ceuta, or Melilla, entirely separate import procedures apply. Always coordinate directly with the local destination agent.