Country Guide (IAM)

Luxembourg

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 All Importers (Luxembourgish Nationals and Foreign Citizens)

If the Certificate de Franchise en Douane cannot be provided (e.g. because the importer does not yet hold a permanent residence permit), the following must be submitted instead:

- Copy of passport or national ID card
- Packing list in French or German, detailed and numbered, listing all contents with estimated values, dated and signed by the owner
- Original bill of lading (express release) or airway bill (AWB)
- Certificate de Franchise en Douane (customs exemption certificate)
- *Issued by the Luxembourg Customs and Excise Agency (Administration des douanes et accises). If the importer does not yet hold a permanent residence permit, alternative documentation may be substituted (see below).*
- Customs declaration in French or German, signed by the owner in original
- Inventory list in French or English (3 originals, completed and signed on every page by the owner)
- Attestation from employer or "Fiche de Renseignements" confirming the transfer of residence
- T-Form (for transit within the EU) if the shipment includes new furniture or goods
- Original purchase invoice and consumption declaration (COM 4) for any new furniture and goods
- Attestation from employer confirming residence outside EU territory for the preceding 12 months
- Copy of rental contract or lease in Luxembourg
- If the employer cannot provide the attestation, utility bills covering the 12 months prior to arrival in Luxembourg

For Diplomats

- Declaration 136 F provided by the diplomatic organization or embassy in Luxembourg
- Packing list and bill of lading / airway bill
- Diplomatic passport or official identification
- *Diplomatic removals are duty-free entry provided the 136 F declaration is furnished. Clearance is coordinated through the Protocol Department of the Ministry of Foreign Affairs.*

Specific Information

Pre-arrival import: The exemption from customs duties can be requested up to 6 months before the actual change of residence, provided the importer signs a formal commitment to establish effective residence within 6 months and deposits a security with the Customs and Excise Agency.

New goods within shipments: All new furniture and goods (items still in original packaging, with tags, or otherwise unused) are subject to customs duties and taxes. New items require a T-Form, original purchase invoice, and consumption declaration (COM 4).

Intra-EU moves: Removals within EU territory are not subject to customs duties or taxes, though a packing list and transport documentation are still recommended.

Certificate of residence: The certificate must be issued by the local authorities (Commune) of the new domicile in Luxembourg, showing the nationality, previous residence abroad for at least 12 months, the date of registration of domicile in Luxembourg, and (for nationals) stating that the applicant has not previously resided in Luxembourg. For citizens who previously lived in Luxembourg, two certificates may be required: one from the former Commune of residence showing the date of emigration, and one from the new Commune.

ISPM 15 (wood packaging): All solid wood packaging material (pallets, crates, dunnage) used in shipments entering Luxembourg from outside the EU must comply with ISPM 15 standards (heat-treated or fumigated, bearing the IPPC stamp). Non-compliant wood packaging may be refused entry, treated at the importer's expense, or destroyed.

EORI number: An EORI (Economic Operators Registration and Identification) number is required for customs declarations. The destination agent typically handles this.

Wedding trousseau / gifts: Duty-free import of wedding gifts and trousseau is permitted subject to specific documentation: Form 136, an inventory certificate from local authorities abroad confirming the applicant resided with their parents before marriage, a marriage certificate, and a document confirming one spouse resided in Luxembourg and the other abroad. At least one person in the couple must have been resident in Luxembourg.

Deposit / bank guarantee: Where the Certificate de Franchise en Douane is not available at the time of import, a provisional exemption of duties may be granted against a deposit covering: approximately 3.5% of the declared value (import charges), 17% VAT (calculated on the declared value), and a flat fee of approximately EUR 200 to secure correct settlement of the customs documents. The deposit is refunded upon presentation of the final Certificate de Franchise en Douane and completion of formalities.

Resale restriction: Goods imported duty-free under the transfer-of-residence relief may not be lent, pledged, hired out, transferred, or sold for a period of 12 months from the date of import. Disposal within this period triggers payment of the full customs duties and VAT that would have been due at import.

Duties & Taxes

Duty-free conditions (transfer of residence): Under EU Council Regulation 1186/2009, personal property may be imported duty-free when the importer transfers their normal place of residence to Luxembourg, provided they have resided outside the EU customs territory for at least 12 consecutive months, the goods have been in the importer's possession and use for at least 6 months, and the goods are intended for personal use at the new residence. Goods must be imported within 12 months of the date residence is established. Personal property may be imported in several stages within this 12-month window; all items must appear on the initial inventory even if shipped later.

VAT: Luxembourg's standard VAT rate is 17%, the lowest in the EU. Reduced rates of 14%, 8%, and a super-reduced 3% apply to specific categories of goods (food, books, children's clothing, pharmaceuticals, etc.), but these are not generally relevant to household goods shipments.

Prohibited & Restricted Items

Prohibited Items

- Narcotic drugs and psychotropic substances

- Firearms and ammunition [Permit Required]
- *Import possible only with a valid European Firearms Pass (within EU) or a Luxembourg police-issued import authorization (from non-EU)*
- Ivory and products derived from protected species (tortoise shell, coral, reptile skins, certain tropical hardwoods) [CITES]
- *Import requires a valid CITES permit*
- Counterfeit and pirated goods
- Stolen or illegally exported artistic, historical, or archaeological objects
- Certain dangerous dog breeds (Pit Bull Terriers, American Staffordshire Terriers, Tosa Inus)
- Meat, milk, and dairy products from non-EU countries
- *Limited exceptions: up to 10 kg from the Faroe Islands, Greenland, and Iceland. Up to 2 kg of powdered baby milk, baby food, and special medical food from other non-EU countries, provided sealed, branded, and not requiring refrigeration. Up to 20 kg of eviscerated fish.*
- Medicines without prescription or documentation [Permit Required]
- *Medicines for personal use are permitted in quantities consistent with personal needs, accompanied by a prescription or doctor's letter*
- Certain plant and plant products without a phytosanitary certificate [Permit Required]

Restricted / Dutiable Items

Intra-EU Imports (from another EU Member State)

There are no customs limits on goods transported between EU member states for personal use. However, Luxembourg customs officials may question travellers carrying quantities above the following indicative thresholds:

Tobacco: 800 cigarettes, 400 cigarillos (max 3g each), 200 cigars, 1 kg smoking tobacco.

Alcohol: 10 litres of spirits over 22% ABV, 20 litres of spirits/fortified wine under 22% ABV, 90 litres of wine (max 60 litres sparkling), 110 litres of beer.

Quantities exceeding these thresholds may be seized if customs officials determine they are of a commercial nature.

Non-EU Imports (by Air or Sea)

Travellers aged 17 or over arriving from outside the EU by air or sea may import the following duty-free:

Tobacco (one of): 200 cigarettes, or 100 cigarillos, or 50 cigars, or 250 g smoking tobacco. These are alternative allowances and may be combined proportionally.

Alcohol: 1 litre of spirits over 22% ABV, or 2 litres under 22% ABV. Plus: 4 litres of still wine. Plus: 16 litres of beer.

Other goods: Personal items of a non-commercial nature up to EUR 430 per person (EUR 150 for travellers under 15). Medication for personal use only.

Non-EU Imports (by Land)

Luxembourg shares no land borders with non-EU countries (bordered by Belgium, France, and Germany, all EU members). However, goods entering the EU via a non-EU country and arriving overland in Luxembourg are subject to the standard non-EU land allowances: 40 cigarettes, personal goods up to EUR 300, and proportionally reduced alcohol allowances.

Alcohol Within Household Shipments

These rates should be confirmed with the destination agent, as Luxembourg has since increased its standard VAT to 17%.

Dangerous Objects

An authorization from the Ministry of Justice is required prior to import of dangerous objects (knives, crossbows, certain sporting weapons). Contact the destination agent for current requirements.

Currency

No restrictions on transporting cash between EU member states. When entering from outside the EU, cash amounts equivalent to EUR 10,000 or more (in any currency, including traveller's cheques and other monetary instruments) must be declared to customs.

Consignment Instructions

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

Inventory requirements: A detailed, itemized packing list is required for all shipments. The list must be in French or German (English is also accepted for the inventory), describe each item with estimated values, and be dated and signed by the owner on every page. All items must appear on the initial inventory even if they are shipped in stages.

Language: Luxembourg has three official languages: Luxembourgish, French, and German. All customs documentation must be in French or German. The destination agent will typically prepare the customs declaration in French for the owner's signature.

Shipment timing: Goods must be imported within 12 months of the date residence is established in Luxembourg. Pre-arrival imports are possible up to 6 months before the change of residence, with a formal commitment and security deposit.

Split shipments: Goods may be imported in several stages within the 12-month window. Each partial shipment must be accompanied by a partial list corresponding to the items being imported, and must reference the initial commitment form.

Customs inspection: Luxembourg Customs reserves the right to inspect any shipment. The owner of the goods will need to sign the customs declaration in original, along with the passport copy, packing list, and attestation that the belongings are used.

Owner presence: The owner's signature is required on the customs declaration. If the owner cannot be present, a signed power of attorney (proxy) may be given to the mover or a third party (such as a spouse) to act on their behalf.

Presentation of goods: Personal belongings and related customs formalities can only be processed on working days during the opening hours of customs offices.

Port of entry: Luxembourg is landlocked. Sea shipments typically enter the EU through ports in Belgium (Antwerp) or the Netherlands (Rotterdam) and are transported overland. Air shipments arrive via Luxembourg Findel Airport, which handles significant cargo volume through Cargolux, one of Europe's largest cargo airlines. Customs clearance at Findel is generally efficient, with most parcels clearing within 1-2 days.

Unpredictable expenses: Importers should budget for potential storage charges if clearance is delayed, deposit amounts pending proof of residence, agent handling fees, and sworn translation costs if documents are not in French or German. The SNCA may also require certain vehicle-related documents to be translated by a sworn translator.