

# Luxembourg Country Guide - IAM

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## Used Household Goods and Personal Effects

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### Documents Required

- Copy of passport
- Packing list copy in French or in German
- Bill of lading (express release) / air waybill (AWB)
- Certificate de Franchise en Douane
- T-Form for transit within the European Union (EU) (new furniture and goods)
- Original purchase invoice of new furniture and goods
- Consumption declaration (COM 4) for new furniture and goods
- Customs declaration in French or German
- Inventory list numbered in French or English and without any blanks (5 copies)
- Declaration 136 F
- Attestation from employer / "Fiche de Renseignements"
- Inventory list in French or English (3 original, completed, and signed on every page by the owner of the goods)

### Specific Information

- Based on these documents, we will set-up the Customs declaration in French, that the owner of the goods will have to sign in original (as well as the passport copy, the packing list, and an attestation that the belongings are used).
- If the owner of the goods cannot provide the certificate "de franchise en douane" because the owner of the goods does not have a permanent residence permit, then the owner of the goods must provide:
  - Attestation from employer telling that the employee was residing outside the European territory for these last 12 months
  - Copy of rental contract in Luxembourg
- If the employer cannot provide the attestation from employer, then the employer needs to provide utility bills covering the last 12 months before arriving in Luxembourg.
- If an owner of the goods cannot provide some of the documents, a deposit for temporary import formalities is available.
- All new furniture and goods are subject to taxes duties.
- Diplomat removals are duty-free entry IF a 136 F declaration can be provided by the diplomatic organization / Embassy in Luxembourg.
- Removals within the EU territory are not subject to taxes duties.

- Duty-free entry for used furniture and goods must meet the following criteria:
  - The objects have been owned and used abroad by the owner of the goods.
  - The goods will clearly show signs of use.
  - The articles were not obtained for the purpose of a duty-free import.
- For used furniture and goods, a provisional exemption of duties will be granted by Customs pending the presentation of documents and the authorization, against a deposit of the following:
  - The import charges (approximately 3.5% of the declared value of the goods),
  - The value added tax (VAT) of 15% (based on 10% plus the declared value)
  - A sum of €200.00 to secure a correct settlement of the Customs documents.
- The certificate of residence 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, and the date of registration of the domicile in Luxembourg, and state that the applicant has not resided previously in Luxembourg (nationals not previously living in Luxembourg).
- For citizens residing abroad for at least 12 months with a declaration of change of domicile, a certificate of residence issued by the local authorities (Commune) of the new domicile in Luxembourg, showing the nationality, the previous residence abroad, the date of the previous de-registration of domicile on leaving Luxembourg and the date of the re-registration of domicile in Luxembourg or two certificates are required:
  - One issued by the local authorities (Commune) in the city of residence in Luxembourg, bearing the date of emigration, and the commune abroad to which the owner of the goods relocated.
  - One issued by the local authorities (Commune) in the city of the new residence.
- For nationals or non - citizens registering for a change of residence within the previous year or no change of residence, proof must be furnished that:
  - The stay is not the consequence of a temporary situation (travel, mission, studies) of limited duration.
  - The owner of the goods had no residence in Luxembourg throughout the entire duration of stay abroad.
- The Certificate de Franchise en Douane must be issued by the local council of the owner of the goods residence in Luxembourg stating where you lived abroad and for how long.

## Motor Vehicles

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### Documents Required

- Copy of passport
- Original title
- Customs declaration in French, signed by the owner of the goods
- Original bill of lading / air waybill
- Original purchase invoice
- Proof of insurance covering the previous 6 months
- Certificate of residence

- Proof of invoice or another document as evidence of the ownership abroad
- Letter from Ministry of Foreign Affairs verifying diplomatic status or employment
- T-Form for transit within the European Union (EU)

### **Specific Information**

- Vehicles are permitted duty-free if in the owner of the goods' possession and use for at least 6 months, had more than 6000 km when registering with the local authorities (Commune), and note that the owner of the goods is transferring to a residence to Luxembourg.
- The car will not be sold or transferred before 12 months after the move.

## **Pets**

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### **Documents Required**

- Vaccination record
- Veterinary health certificate

### **Specific Information**

- Medical examination may be required on arrival
- As regulations are often changing, contact the destination agent or Consulate for specific information.

## **Wedding Trousseau / Gifts**

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- Form 136
- Inventory certificate from the local authorities abroad, giving evidence that the applicant has resided together with his parents before marriage (residence is compulsory for one person of the couple) (duty-free import - 5 copies)
- Certificate document showing place and date of the marriage (duty-free import)
- Document showing that at the time of the marriage one spouse was residing in the country and the other abroad (duty-free import)

## **Restricted/Dutiable Items**

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- Dangerous objects (an authorization from the Ministry of Justice is required prior to import)
- Tobacco
- Spirits and wine (a detailed list showing the number, the size and degree of alcohol of the bottles as follows:
  - If < 13° = 12% VAT on the declared value + taxes of € 13.1 per hectoliter
  - If > 13° = 15% VAT on the declared value + taxes of € 13.1 per hectoliter

## Prohibited Items

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- Ammunition
- Ivory
- Medicines
- Narcotics and drugs