



Importing Personal Property into

DENMARK

IMPORTING HOUSEHOLD GOODS AND PERSONAL EFFECTS

DUTY-FREE ENTRY IS PERMITTED IF THE FOLLOWING REQUIREMENTS ARE MET:

- The shipper must be in Denmark at the time of Customs clearance.
- Used household goods/ personal effects can be imported duty-free, irrespective of quantity and value if:
 - The owner has resided abroad for at least 6 months (Returning Danes must have resided abroad for at least 12 months to avoid duty.)
 - Household goods have been used for at least 6 months (3 months for European Union countries) and are still intended for personal use.
- Shipments must clear within 10 days of arrival to avoid storage charges.
- Shipment must arrive within one year of the customer's arrival in Denmark.

Diplomats:

- Diplomats employed with foreign missions in Denmark may import their personal belongings duty-free. A franchise issued by the local mission must be presented to customs. Returning Danish diplomats are not eligible for any customs exemptions.

Inheritance:

- Restrictions for household goods apply to inheritance. Duty-free entry is allowed within 2 years upon finalization of the estate. Required documents include a Will or Declaration issued and legalized by the attorneys handling the estate.

Other Notes:

- Household utensils and electrical appliances are allowed duty-free entry if part of a household goods shipment.
- Electrical appliances must conform to Danish specifications.
- All new items (less than 6 months old) require an invoice and a Certificate of Origin and are subject to 22% V.A.T.

REQUIRED DOCUMENTS:

- ✓ A complete inventory.
- ✓ Customs form G55, which is a declaration by the shipper.
- ✓ Copy of Registration with the Danish National Register.
- ✓ Declaration of Free Entry, listing alcohol and tobacco products and any autos or other vehicles being imported.
- ✓ Proof of Residence abroad for minimum of 6 months
- ✓ Residence Visa
- ✓ Residence Permit
- ✓ Work Permit
- ✓ Bill of lading or Airway bill
- ✓ Copy of identification pages from Passport
- ✓ If alcoholic beverages are included (see bullet in Restricted/Prohibited Items) a detailed inventory must be provided. The inventory must state the brand, alcohol %, quantity and volume of each bottle included in the shipment. Each bottle must be listed separately unless the bottles are identical.

RESTRICTED/PROHIBITED ITEMS, IMPORTING FOR A SECONDARY RESIDENCE AND IMPORTING MOTOR VEHICLES

RESTRICTED ITEMS:

- Wine and alcohol are subject to duty, tax and V.A.T. (Note that open bottles will be assessed the same as unopened bottles.) Only a small quantity of alcohol is considered part of household goods. Permission from the local customs office must be obtained for anything in excess of amounts listed below:
 - 10 liters of spirits, 20 liters fortified wine (not exceeding 22% volume), 90 liters wine (60 liters of which may be sparkling wine), and 110 liters beer.
- Tobacco is subject to duty, tax and V.A.T. It is not advisable to include any tobacco products in a shipment.
- Tinned goods and general foods are governed by varying rules.

PROHIBITED ITEMS:

- Narcotics
- Medications not approved by the Danish Health Authorities
- Firearms and ammunition, unless a license is issued by the Danish Ministry of Justice.
- Metals - gold and silver in bar form
- Live plants must have a license granted by the Danish Governmental Plant Protection Service.
- Live, dead and pre-manufactured parts of Animals mentioned in the Washington Convention, unless a license is granted by Danish Nature Conservancy Board.

IMPORTATION FOR A SECONDARY RESIDENCE:

From a non-European Union Country to a secondary residence in Denmark:

- Duty-free entry of one shipment may be granted, by special application, to the owners of a secondary residence.
-

- The effects must have been owned and used for at least 6 months.
- The secondary residence must have been owned or rented for at least 24 months.
- The effects are not to be sold or rented for at least 12 months from the date of import.
- Customs may require a deposit equal to the duties and taxes of the imported goods.

IMPORTATION OF MOTOR VEHICLES:

- Automobiles, motorcycles, airplanes, pleasure craft, motor homes and trailers are allowed duty-free entry, provided they were owned and registered abroad to the shipper for at least 6 months.
- Vehicles are subject to a registration tax, which is extremely high (varies from 100 to 200%).
- Persons living in Denmark are not allowed to drive vehicles registered abroad.
- The vehicle must not be sold or otherwise disposed of within 12 months of importation.
- Following customs clearance, the owner must be present to take care of the registration process. A technical inspection will be conducted by Statens Bilinspektion. Then the regional customs and tax office must be contacted. The vehicle must be presented along with the proper documentation. A deposit for registration tax must be provided, upon which a certificate for registering your vehicle with the police will be issued. The final registration tax is calculated on the taxable value of the car.

DOCUMENTS REQUIRED FOR IMPORTING MOTOR VEHICLES; IMPORTING WORKS OF ART/ANTIQUES, PETS AND FIREARMS

REQUIRED DOCUMENTS FOR IMPORTING MOTOR VEHICLES:

- ✓ Registration certificate issued in country of origin
- ✓ Separate Danish Customs Form (G55)
- ✓ Third party insurance (Green Card)
- ✓ Proof of residing outside the European Union for at least 12 continuous months.

IMPORTATION OF WORKS OF ART AND ANTIQUES:

- Works of art and antiques are allowed duty-free entry, if part of a household goods shipment.
- Antiques are subject to a 22% V.A.T.

IMPORTATION OF DOGS AND CATS:

- Pets may be accompanied or unaccompanied. Unaccompanied pets require a health inspection by a veterinary officer immediately upon arrival. The officer should be notified of the pet's arrival at least 24 hours in advance.
- Pets other than cats and dogs require a special permit from the Veterinary Directorate.

ACKNOWLEDGMENTS:

- Royal Danish Embassy, Washington D.C., Veterinary Regulations, http://www.denmarkemb.org/vet_regulations.html, 2004.
- Told Skat, Import of Used Cars, <http://www.erhverv.toldskat.dk>, 2004.
- Danmark, 2004
- Back & Salicath, 2002

REQUIRED DOCUMENTS FOR IMPORTING PETS:

- ✓ Health Certificate dated not more than 1 month prior to arrival. The certificate should state that the area of origin was free from rabies for at least 60 days.
- ✓ Certificate of Rabies Inoculation dated 1 to 12 months prior to arrival.
- ✓ Dogs and cats under the age of three months do not have to be vaccinated against rabies. They require a certificate of health, which was issued less than 10 days prior to the pet's arrival in Denmark.

IMPORTATION OF FIREARMS:

- Importing firearms and ammunition requires an import license from the Ministry of Justice issued through local police office.

REQUIRED DOCUMENTS:

- ✓ Import Permit
- ✓ Shooting Permit

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.