



Moving from a non EU member state to Luxembourg

Application for duty and tax relief for personal belongings or property

I, the undersigned,

| | |
|--------------|---------------|
| surname(s) : | forename(s) : |
| | |

- a. apply for a grant of duty and tax relief pertaining to personal belongings or property subject to

- a once-only importation
(please enclose a full list of goods as well as their value)

total value :

or

- imports on several occasions.
(please enclose a full list of imported goods and partial lists referring to these multiple consignments. The lists shall indicate the value of the concerned personal belongings or property)

total value :

Personal belongings or property should be entered for free circulation within 12 months from the date of establishment of the normal place of residence in the European Union (EU).

- Except in special cases :

Explanation set forth provided for in art. 7 of Regulation (EC) 1186/2009 :

(Please complete if appropriate)

b. notify having already established my new normal place of residence in the EU or

notify my intention to establish my new normal place residence in the EU (*)

i. address in the EU :

| |
|--|
| |
|--|

ii. as per:

| | | |
|-------|---------|--------|
| day : | month : | year : |
| | | |

iii. attached documentary proof :

| | yes | no | period covered | | |
|--|-----|----|----------------|--|-------|
| | | | start : | | end : |
| ID card : | | | | | |
| certificate from the employer : | | | | | |
| rental lease: | | | | | |
| other : <input style="width: 150px;" type="text"/> | | | | | |

(*) :

Explanation set forth and pertaining to subsequent and outright establishment of the normal place of residence provided for in art. 9 of Regulation (EC) 1186/2009 :

(Please complete if appropriate)

c. declare that I left my normal place of residence outside the EU and that

i. I lived outside the EU for a continuous period of at least 12 months or

I intended to live outside the EU for a continuous period of at least 12 months (**)

| address of former places of residence outside the EU : | start date : | | end date : |
|--|--------------|---|------------|
| | | - | |
| | | - | |
| | | - | |
| | | - | |
| | | - | |

ii. attached documentary proof:

| | yes | no | period covered : | |
|--|-----|----|------------------|-------|
| | | | start : | end : |
| certificate of residence : | | | | - |
| certificate from the employer : | | | | - |
| rental lease : | | | | - |
| certificate from educational establishment : | | | | - |
| other : <input type="text"/> | | | | - |

(**):

Explanation set forth and pertaining to the scheduled change of residence from outside the EU provided for in art. 5 of Regulation (EC) 1186/2009:

(Please complete if appropriate)

- d. declare that I have been in possession of the goods and that I used them at my former normal place of residence for a minimum of six months.

Except in special cases :

Explanation set forth and pertaining to the special cases provided for in art. 4 of Regulation (EC) 1186/2009

(Please complete if appropriate)

- e. undertake to pay duties and taxes due on goods subject to relief, where personal property is lent, given as security, hired out or transferred within a period of 12 months from the date on which its entry for free circulation was accepted.
- f. undertake to facilitate any verification deemed necessary by the customs authorities.
- g. certify the accuracy of the attached list(s) of personal belongings.
- h. take note of the fact that no relief shall be granted for :
- i. alcoholic products,
 - ii. tobacco and tobacco products,
 - iii. motor vehicles not principally designed for the transport of persons and motor homes,
 - iv. commercial and utility means of transport,
 - v. articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts,
 - vi. stocks of raw materials and finished or semi-finished products.

Except in special cases :

Explanation set forth and pertaining to the special cases provided for under art. 11 of regulation (EC) 1186/2009:

(Please complete if appropriate)

| | |
|---------|--------|
| place : | date : |
| | |

| |
|-------------|
| signature : |
| |

Legal basis:

- Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty
- Règlement grand-ducal du 27 janvier 2011 relatif à l'exonération de la taxe sur la valeur ajoutée de certaines importations de biens
- Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods.
- LOI GENERALE SUR LES DOUANES ET ACCISES - 18 juillet 1977 telle qu'elle a été modifiée
- Arrêté royal belge portant coordination des dispositions générales relatives aux douanes et accises publié. par règlement ministériel. 4 octobre 1977, Mémorial A N°65 du 7 novembre 1977 (extrait)
- Art. 202. § 1er. (L. b. 27 décembre 1993) Lorsque, postérieurement à la clôture du certificat de vérification, les agents établissent, dans le délai de trois ans à compter de la date de la prise en compte du montant primitivement exigé du redevable, ou, s'il n'y a pas eu de prise en compte, à compter de la date de la naissance de la dette d'impôts, que par suite d'un acte passible de poursuites judiciaires répressives, les droits ou les droits d'accise légalement dus sur des marchandises déclarées n'ont pas été ou n'ont pas été intégralement perçus, les droits ou les droits d'accise éludés doivent être payés par le redevable de ces droits, soit à titre principal, soit à titre subsidiaire, ou par ses ayants droit.
§ 2. (L. b. 22 décembre 1989) (L. b. 29 décembre 2009) Les personnes visées au § 1er sont punies d'une amende comprise entre cinq et dix fois les droits éludés. En cas de récidive, elles sont en outre punies d'un emprisonnement de huit jours à un mois, sans qu'il puisse être fait application de l'article 228.
- Règlement (UE) N° 952/2013 DU PARLEMENT EUROPÉEN ET DU CONSEIL du 9 octobre 2013 établissant le code des douanes de l'Union (Article 103)