

## Moving to Spain? Then read these general guidelines about our Customs.

**Used Household Goods(\*)** shipments can be imported under a Duty and VAT Free admission on a Change of Residence status, for what some requisites must be met. Shipments must arrive not later than 12 months after owner has settled legal residence in Spain. A notarized copy of Passport showing ID details must also be produced. If shipment arrives after the allowed period it will be necessary to accomplish additional formalities and most probably the Duty and/or VAT-free admission will be denied.

Household goods must be used in order to benefit from such Duty/VAT free entry. Any new items are excluded and those of such nature (*found within a declaration of used household goods*) will render the whole shipment rejected for free admission. A declaration of contents showing a "depreciated" used value in Euros (not to be confused with insurance values) is needed. The owner should sign this declaration. We can help client to make it simple yet still compliant with laws.



Other formalities are described below as per the client's own situation. Signature of the Duty and VAT free petition to Customs and a Power of Attorney form (*furnished by us*) is required. Also required is the client's Fiscal I.D. Number (mandatory in all European Union countries irrespective of the owner's nationality).

**Shipments for Secondary Residence or Holiday Homes:** *The European Union has published the Council Regulation No. 274/2008 whereby the former privileges to Free import household goods to furnish a holiday home in Spain have been withdrawn and cancelled. This Regulation (effective 1 December 2008) has therefore amended the former regu-*

*lation No. 918/83. All shipments to furnish a Secondary Residence or holiday home will be now subject to payment of Duties and VAT on the CIF value of the goods. The new decision is being currently appealed by our Industry, as the effects to cancel these privileges are not equally the same for all countries in the European Union. Unfortunately, new shipments will need to pay the applicable Duty & VAT.*

Household goods must be in line both in value and quantity with the type of home. For a change of residence removal, the owner is to provide Consular proof of residence outside Spain during the preceding twelve months, while goods must have been with importer for at least six months previous to the export date.

AUTOS can also be imported and require the original Title, and the original purchase Invoice. The owner must have proper auto Liability Insurance which must be valid for our Country and in force until owner has completed importation. Vehicles must wear the original license plates on. Unlicensed autos are rejected.

(\*) European Union regulations define "household goods" as follows:

*... among others: Personal effects, household goods, furniture, bicycles, motorcycles, privately owned and used automobiles and trailers, camping caravans, leisure boats, privately owned aircraft, normal household foodstuffs, pets and riding animals, portable professional utensils as normally used in a home. Excluded: Alcoholic products, tobacco, commercial/industrial goods and/or commercial vehicles, stocks of raw materials and elaborated semi/products".*

### QUICK CHART OF DOCUMENTS REQUIRED FOR DUTY-VAT FREE ENTRY

| DOCUMENTATION   | SPANISH CITIZENS               | ALL OTHER CITIZENS             |
|---|--------------------------------|--------------------------------|
| Legalized copy of Passport  | YES ☒                          | YES ☒                          |
| Copy of Fiscal I.D. Number (NIF or NIE)   | Mandatory                      | Mandatory                      |
| Valued declaration of contents ( <i>Consularized stamps are not needed</i> )    | YES, signed and valued         | YES, signed and valued         |
| Proof of having ceased residence at Origin                                      | YES, by Spanish Consulate      | YES, by any local Authority    |
| Proof of previous residence outside Spain (more than one year required)         | YES, by Spanish Consulate      | YES, by any local Authority    |
| Certificate "Alta en Padrón Ayuntamiento" ( <i>Township Registry in Spain</i> ) | Mandatory                      | Mandatory                      |
| Residence, Work / Immigration permit (original document)                        | Not needed                     | Required ♦                     |
| If any of these permits are not available when goods arrive                     | Not applicable                 | <b>Cash Deposit ‡</b>          |
| For Secondary Residence or Holiday homes ( <i>new Regulation #274/08 EU</i> )   | <b>Payment of Duty and VAT</b> | <b>Payment to Duty and VAT</b> |
| Duty Free petition to Customs and Power of Attorney forms                       | Supplied by us                 | Supplied by us                 |

☒ Consulates abroad can legalize this document or via a Notary in Spain or the Original passport is to be used, and returned upon termination of clearance process.

‡ Deposit of 30% on declared value and is placed by importer as a guarantee. It is fully redeemable if original Residence/Work Permits are produced to Customs before 12 months of clearance date. We provide the necessary sample Cash Deposit form as a courtesy of our company.

♦ Citizens of the European Union require their Community Residence Permit if shipment originates at other non E.U. Country.

Information based on Spanish Customs or European Union publications. No responsibility is accepted for inaccuracies or interpretations.