



Customs Guide **DENMARK**

Information from FIDI Denmark

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Removal goods - from countries outside EU</p>	<ul style="list-style-type: none"> ▪ Danish customs form “Declaration of Personal Property”. ▪ Inventory in English. ▪ Please do not use the terms “Miscellaneous” or PBO on the inventory. ▪ B/L or AWB - shipper & consignee must be the same person on the B/L as well as on the AWB. ▪ Copy of the importers passport identification pages. ▪ If alcoholic beverages, tea and coffee are included in the shipment, a detailed inventory is required listing brand, alcohol percentage, numbers and sizes of bottles. ▪ Returning Danes may be requested to provide proof of a minimum stay of twelve months outside EU for example in the form of a certification from an authority abroad, an employers or the like. 	<ul style="list-style-type: none"> ▪ Household goods which have been owned and used for minimum 6 months, and still are intended for owner’s use, can be imported duty free by any person taking up residence in Denmark or within the EU. ▪ Returning Danes must have had a residence outside the EU for minimum 12 months to qualify for duty free importation of household goods. ▪ Household Goods must be imported within 12 months of the owner’s arrival to enjoy duty free import. ▪ Owner must be registered as a resident in Denmark before the arrival of the shipment. 	<ul style="list-style-type: none"> ▪ Customs clearance must take place immediately upon arrival of the goods. ▪ Visitors and Danes residing abroad cannot import household goods free of taxes and duty. ▪ Household utensils and electrical appliances: <ul style="list-style-type: none"> ▪ If included in household goods see “removal goods”, ▪ If commercial, see “new items”. ▪ Electrical appliances: articles must be conform to Danish specifications. ▪ Carpets: If included in household goods, see “removal goods”; otherwise see “new items”.
<p>Diplomatic removals</p>	<ul style="list-style-type: none"> ▪ Inventory. ▪ A “Declaration for Diplomats” issued by the embassy or local foreign mission. 	<ul style="list-style-type: none"> ▪ A person being accredited as a foreign diplomat to Denmark is allowed duty free import privileges including duty free import of alcohol (no quotas). ▪ The Declaration for Diplomat number 13004 has to be filled out by the Foreign Embassy in Denmark. The alcohol must only be for own consumption or to use in a professional capacity. The alcohol is not to be sold in 	<ul style="list-style-type: none"> ▪ Returning Danish Diplomats do not enjoy any diplomatic privileges and their removals will be customs cleared under common rules and regulations (they must pay duties on any dutiable items included in their shipment).

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Wedding trousseaux	<ul style="list-style-type: none"> ▪ Inventory. ▪ Declaration signed by both persons. ▪ Marriage certificate. 	<ul style="list-style-type: none"> ▪ Duty-free. ▪ Danes must have had a residence abroad for minimum 12 months to qualify for duty free importation of wedding gifts. ▪ Household Goods must be imported within 4 months of the wedding to enjoy duty free import. 	<ul style="list-style-type: none"> ▪ Goods must be for use in normal household. ▪ Maximum value EUR 1,000 per gift items. ▪ Residents of Denmark cannot import wedding gifts of duty and taxes.
Inheritance	<ul style="list-style-type: none"> ▪ Inventory. ▪ Inheritance certificate signed by client. ▪ Death certificate. ▪ Copy of will or declaration issued and legalised by the Lawyer handling the estate. 	<ul style="list-style-type: none"> ▪ Duty-free within 2 years following the finalization of the estate. 	<ul style="list-style-type: none"> ▪ Goods must be for use in normal household.
New items	<ul style="list-style-type: none"> ▪ Invoice. 	<ul style="list-style-type: none"> ▪ From outside EU, subject to duty and VAT. 	
Works of Art	<ul style="list-style-type: none"> ▪ If included in household goods, see "removal goods"; if commercial, see "new items". ▪ If for exhibition: <ul style="list-style-type: none"> ▪ Inventory. ▪ Pro-forma invoice. ▪ Temporary free entry or ATA-carnet. 	<ul style="list-style-type: none"> ▪ Duty-free. ▪ For exhibitions – provided: <ul style="list-style-type: none"> ▪ the importer is registered as an importer with the Danish Customs/Tax authorities and has posted a security deposit, or ▪ a bank guarantee is posted. 	<ul style="list-style-type: none"> ▪ It is recommended to contact your local agent prior to shipment.
Antiques	<ul style="list-style-type: none"> ▪ If included in household goods, see "removal goods". ▪ If commercial: <ul style="list-style-type: none"> ▪ Invoice. ▪ Certificate stating/certifying that the item is at least 100 years old. 	<ul style="list-style-type: none"> ▪ Duty free, but subject to VAT (25%). 	
Motor vehicles	<p>Cars, motorcycle:</p> <ul style="list-style-type: none"> ▪ Original foreign registration papers. ▪ Insurance card. 	<ul style="list-style-type: none"> ▪ Owners must have been lived outside EU for a minimum of 12 months to import free of duty. ▪ Duty free importation for airplanes, 	<ul style="list-style-type: none"> ▪ Persons living in Denmark are not permitted to drive vehicles registered abroad. ▪ A car imported free of duty may not be sold, pawned or rented out within 12 months of

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	<p>Other vehicles:</p> <ul style="list-style-type: none"> ▪ If included in household goods, see "removal goods", if not see "new items". 	<p>caravans, pleasure crafts, motor trailers, provided these have been in the owners' possession and registered as such abroad for a minimum of six months.</p> <ul style="list-style-type: none"> ▪ Registration tax, which is extremely high, is to be paid. ▪ Following customs clearance, the owner in person must present the car to the authorities for registration within 30 days of the arrival of the vehicle. 	<p>importation.</p> <ul style="list-style-type: none"> ▪ There is a variety of specific regulations for import of motor driven vehicles to Denmark. Contact with your local agent prior to shipment is recommended.
Machines, implements and spare parts	<ul style="list-style-type: none"> ▪ See 'New items'. 		<ul style="list-style-type: none"> ▪ Under some circumstances, there are special rules for scientific equipment, spare parts etc. Contact your local agent prior to shipment
Restricted items	<ul style="list-style-type: none"> ▪ Invoice. ▪ Certificate of origin. 	<ul style="list-style-type: none"> ▪ Any quantities of wine, spirits, tea, coffee and tobacco included in household goods shipment must be declared to be for personal consumption and will attract duty and tax. ▪ Larger quantities will be considered as commercial import and may only be imported by licensed importers. 	<ul style="list-style-type: none"> ▪ Restricted import - wine, spirits, tea, coffee and tobacco. ▪ As the amount of duties and taxes will be assessed on the value and quantity of the beverage or tobacco to be imported it is not possible to indicate a general level of duties. ▪ Please note that all quantities, whether in unopened or opened bottles, will be assessed taxes and duties ▪ Due to the high taxes, there is a strict control by import and it is not advisable to include spirits in removals.
Food & Tinned goods	<ul style="list-style-type: none"> ▪ May be required: <ul style="list-style-type: none"> ▪ Origin certificate. 	<ul style="list-style-type: none"> ▪ Generally not permitted however contact local agent with detailed description for exceptions prior to shipment. ▪ Spices of non-animal origin are permitted if for client own consumption. Specification required. 	<ul style="list-style-type: none"> ▪ Rules vary. ▪ It is recommended not to bring in tinned goods as this may delay customs clearance and result in extra expenses.

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Arms, ammunition and dangerous items	<ul style="list-style-type: none"> ▪ Import licence from Ministry of Justice, issued through local Police office. ▪ Shooting permit. 	<ul style="list-style-type: none"> ▪ Prohibited (unless a special license is obtained from the Danish Ministry of Justice). 	
Sport items	<ul style="list-style-type: none"> ▪ If included in household goods, see "removal goods". ▪ If for competitions: valued inventory. 	<ul style="list-style-type: none"> ▪ Temporary free entry. 	
Narcotic medicines		<ul style="list-style-type: none"> ▪ Prohibited (unless there is a special license from the Danish Ministry of Justice). 	
Precious metal items	<ul style="list-style-type: none"> ▪ If included in household goods, see "removal goods"; otherwise see "new items". 	<ul style="list-style-type: none"> ▪ Import and possession of gold and silver in bars is prohibited. 	
Plants		<ul style="list-style-type: none"> ▪ Prohibited (unless the Danish Governmental Plant Protection Service grants a license based on certificate from authorities at origin that the plants are free from disease). 	
Domestic animals	<ul style="list-style-type: none"> ▪ Health certificate not more than 1 month old issued by the Veterinarian Authorities at origin or EU animal passport. ▪ Certificate for rabies vaccination (issued at least 3 weeks but not more than 12 months prior departure). ▪ Identification of the animal (tattoo or microchip) must be verified against health certificates before any entry is allowed. 		<ul style="list-style-type: none"> ▪ May be imported from most countries provided the required documents are valid and available at the port of entry. ▪ Pets from certain countries may be required to undergo a rabies serological test prior to importation into the EU. ▪ Please always refer to us for up-to-date information prior to importation. Under normal circumstances, quarantine will not be required for healthy animals.
Other animals		<ul style="list-style-type: none"> ▪ Prohibited live, dead and pre-manufactured parts of animals as mentioned in the Washington Convention (unless the Danish Nature Conservancy Board grants a license). 	

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Wood		<ul style="list-style-type: none"> ▪ Fumigation of imported and exported wooden packaging materials including wooded crates. ▪ Please note that all consignment entering the European Union must comply with the international Standard for Phytosanitary Measures No. 15 (ISPM15) that sets out the guidelines for the use of wooden packaging material in international trade. ▪ All arriving solid wood packaging incl. dunnage must carry the ISPM15 mark indicating that all the timber has received appropriate treatment. 	



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