

Duty and tax relief when you move to Sweden from a country outside the EU

The rules on relief from customs duty and tax on personal belongings differ between people who immigrates to Sweden and people who returns. In the sections about conditions for the respective categories we explain the rules that apply in each case. If you qualify for duty relief, you will also get tax relief.

Am I migrating or returning?

You are migrating, for example:

- if you have never lived in Sweden or any other EU country before;
- if you and your family have lived in a country outside the EU for at least one year;
- if you are single and have no ties left in Sweden or any other EU country, i.e. you are no longer registered as a resident and have neither a home nor any kind of work in the EU.

You are returning, for example:

- if you have been staying in a country outside the EU for at least one year because of a temporary employment, while keeping your home and your family in Sweden;
- if you are single and have been on temporary leave from your permanent employment in Sweden to stay and work outside the EU for at least one year.

What will be considered my date of immigration or return?

You are considered to be immigrating or returning the day you arrive in Sweden to settle.

To be entitled to duty and tax relief you must have the intention of staying in Sweden for at least one year.

Your **normal home** is where you live permanently and spend at least 185 days each calendar year because of your personal and occupational ties. In general, your normal home is where your family lives. Family members can be your spouse, registered partner, cohabitant, children or parents, provided that you live together.

If you are single, your normal home is the place to which you have the strongest ties. In determining this, we consider details like national registration, housing situation and occupation. Attendance at a university or school does not imply transfer of your normal home.

How do I know that my personal belongings have arrived?

When your belongings arrive in Sweden they are temporarily stored in a warehouse. You will be contacted by the warehouse keeper or the forwarding agent.

How do I declare my personal belongings to Customs?

To declare your belongings to us, you fill in the Single Administrative Document, SAD (*Enhetsdokument, Tv 718.3*). In addition, you should complete the form *Declaration for obtaining relief from customs duty and tax on personal belongings when moving to Sweden, (Tv 740.42)*. You can download these forms from our website, www.tullverket.se.

In some cases you also have to present supporting documents to verify the information given in the declarations.

Details about your and your family's personal belongings can be verified by for example:

- purchase documents, such as invoices, receipts or hire-purchase agreements;
- insurance documents;
- vehicle registration and third party insurance documents;
- transport documents.

Details about your and your family's normal (permanent) home outside the EU can be verified by for example:

- registration documents from the city/district in the non-EU country where you lived;
- work permit or residence permit;
- certificate issued by your employer;
- lease or tenancy agreement;
- proof of your migration/return to Sweden.

For information, help and advice on how to fill in the forms, please call our helpline, CallCustoms, on +46 771 520 520.

The information you provide in the declarations, together with the supporting documents, is used as a basis when we determine if you are an immigrant or a returnee.

If you prefer not to handle the customs transaction yourself, you can employ a customs agent to help you.

We also check if all conditions regarding your belongings are fulfilled (see the section about conditions for your category). If the requirements have not been met, you will have to pay duty and

tax. You will then receive a decision telling you how much you should pay.

When all customs formalities have been completed and you have paid any customs charges arisen, you will receive a release note. This is a receipt from us telling the warehouse keeper that you may collect your belongings.

Conditions for immigration

You can get duty and tax relief for your **personal belongings** if you have had your normal home in a country outside the EU for a continuous period of at least one year. You must have owned the goods for at least six months, and during this time you or your family must have used the goods in the country where you have had your normal home.

If an item belongs to only one of you or your spouse or registered partner, it can be regarded as belonging to the other spouse or partner as well, as long as it is not considered as individual property because of a pre-nuptial agreement or the like. This also applies to cohabitants when the Cohabitees Act is applicable.

Please note that there are additional rules for vehicles and other means of transport. You can find out more about this in the section *Additional regulations for vehicles*.

Personal belongings means goods intended for your personal or household use. It must not be of a nature or quantity that reflects any commercial interest.

Personal belongings include everything that forms part of your home, such as household effects, linen, furniture, personal items, bicycles, cars and other vehicles, pets.

Supporting documents you have to present to Customs when you claim duty relief

If any single item included in your personal belongings is worth more than 100 000 Swedish kronor (about 10 000 euros), you have to present documents to verify the transfer of your normal home to the EU and the fact that you have had your normal home outside the EU for a continuous period of at least one year.

You also need to provide evidence that you have

owned the item for at least six months prior to your migration to the EU and that you or your family during this time have used the item in your former normal home outside the EU.

Should the customs office find reason to do so, they may require that you provide supporting documents in other cases as well.

Can I get duty and tax relief for personal belongings I import in advance of my arrival?

You can get relief from customs duty and tax in advance if you undertake to move here within a period of six months.

You may also get relief in advance if work commitments force you to leave your normal home outside the EU without moving directly to Sweden. You then have to undertake to move here within a period we lay down depending on the circumstances.

In both cases you will have to give security for the duty and tax, for example by a cash deposit.

Can I get duty and tax relief for personal belongings I import after my arrival in Sweden?

You can get duty and tax relief retrospectively if you import your belongings within a year from the date when you moved to Sweden.

Are there any exemptions to the time requirements?

Under certain conditions, you can get exemption if you do not fulfil the time requirements. You can find out more about this in the section *Exemptions*.

What do I have to consider after the customs clearance?

For one year after the customs clearance, the belongings you have imported free from duty and tax must be used for the intended purpose. During this year you may not sell, lend or hire out any part of the belongings, or give it as security. Should you need to do so, you first have to notify us and pay duty and tax. There are no exemptions from this restriction period.

Are there any goods for which I have to pay duty and tax?

You have to pay duty and tax for commercial means of transport and certain articles for use in the exercise of a trade or profession, even if they arrive together with your personal belongings.

The same applies to alcoholic beverages and tobacco products forming part of your personal belongings and intended for the personal use of you or your family.

If you carry the goods with you when you arrive, you may however bring the duty-free allowances for travellers. Please note that to bring alcohol or tobacco products into Sweden you must be 20 or 18 years of age respectively.

Travellers' duty-free allowances of alcoholic beverages:

- 1 litre of spirits or 2 litres of fortified wine or sparkling wine;
- 4 litres of still wine;
- 16 litres of beer.

Travellers' duty-free allowances of tobacco products:

- 200 cigarettes; or
- 100 cigarillos; or
- 50 cigars; or
- 250 grams of smoking tobacco; or
- a proportional assortment of these different products.

Apart from the travellers' allowances, you can bring other goods worth up to 4 300 Swedish kronor (430 euros) without paying duty and tax if you travel with a commercial airline or ferryline. If you travel in any other way, the limit is 3 000 Swedish kronor (300 euros).

Conditions for return

You can get duty and tax relief for your personal belongings if you have your normal home in Sweden but have been staying outside the EU for at least one year to work. There are no exemptions from this restriction period.

When establishing the length of the period you

have stayed outside the EU, you may include shorter interruptions you have made for visits to the EU. These visits may not exceed 72 days in total over a period of one year. If one single visit lasted more than 72 days, no part of this visit can be included in the period you have stayed outside the EU.

It is important that the goods belong to you at the time you return to Sweden.

If an item belongs to only one of you or your spouse or registered partner, it can be regarded as belonging to the other spouse or partner as well, as long as it is not considered as individual property because of a pre-nuptial agreement or the like. This also applies to cohabitants when the Cohabitees Act is applicable.

The goods must also have corresponded to your needs, and you must have used them for their intended purpose in the country where you have been staying.

Please note that there are additional rules for vehicles and other means of transport. You can find out more about this in the section *Additional regulations for vehicles*.

Supporting documents you have to present to Customs when you claim duty relief

If any single item included in your personal belongings is worth more than 100 000 Swedish kronor (about 10 000 euros), you have to present documents to verify that you return to Sweden with the intention of staying here permanently, and that you return after staying outside the EU for at least one year to work.

You also need to provide evidence that you own the item and have used it for its intended purpose in the non-EU country where you were staying prior to your return.

Should the customs office find reason to do so, they may require that you provide supporting documents in other cases as well.

Can I get duty and tax relief for personal belongings I import in advance of my arrival?

When you return you cannot get relief from customs duty and tax for personal belongings you import in advance of your arrival.

Can I get duty and tax relief for personal belongings I import after returning to Sweden?

There is no requirement to import the belongings at the same time as you arrive in Sweden. However, they should be imported in close connection with your return to the country. Normally, the right to obtain duty and tax relief is limited to goods arriving within a year of your return.

What do I have to consider after the customs clearance?

Personal belongings that you have imported free from duty and tax must correspond to your needs and be used by you or your family after your return to Sweden.

Are there any goods for which I have to pay duty and tax?

You have to pay duty and taxes for alcoholic beverages and tobacco products even if they form part of your personal belongings and are intended for the personal use of you or your family.

If you carry the goods with you when you arrive, you may however bring the duty-free allowances for travellers. Please note that to bring alcohol or tobacco products into Sweden, you must be 20 or 18 years of age respectively.

Travellers' duty-free allowances of alcoholic beverages:

- 1 litre of spirits or 2 litres of fortified wine or sparkling wine;
- 4 litres of still wine;
- 16 litres of beer.

Travellers' duty-free allowances of tobacco products:

- 200 cigarettes; or
- 100 cigarillos; or
- 50 cigars; or
- 250 grams of smoking tobacco; or
- a proportional assortment of these different products.

Apart from the travellers' allowances, you can bring other goods worth up to 4 300 Swedish kronor (430 euros) without paying duty and tax if you travel

with a commercial airline or ferryline. If you travel in any other way, the limit is 3 000 Swedish kronor (300 euros).

Additional regulations for vehicles

The rules regarding vehicles in this section apply to cars as well as to motorcycles, caravans, boats, aircraft and other means of transport. See also the general conditions in the sections *Conditions for immigration* and *Conditions for return*.



Rules applicable to immigration

You must have owned the vehicle for at least six months before you move to Sweden, and during this time you or your family must have used it in the non-EU country where you have had your normal home. The ownership period begins on the date the vehicle was delivered to you, with the right of ownership, and ends on the date you leave your normal home outside the EU to move to Sweden.

By ‘use’ of a vehicle, we mean that you, during the period of ownership, have used it in a way normal for the type of vehicle. We also consider the climate, the habits of you and your family and other relevant conditions. Please note that the shipment to Sweden may not be included in the period of use.

Supporting documents you have to present to Customs when you claim duty relief

If you claim duty relief for a vehicle, you have to present documents to verify the transfer of your normal home to the EU and the fact that you have had your normal home outside the EU for a continuous period of at least one year.

You also need to provide evidence that you have owned the vehicle for at least six months prior to your migration to the EU and that you or your family during this time have used it as a means of transport in your former normal home outside the EU.

Vehicles covered by rental or leasing contracts

Duty and tax relief is also available if you have possessed the vehicle on the basis of a rental, leasing or hire-purchase contract. It is important that you have personally signed the contract and that you have had the vehicle at your disposal for private use. We do not accept contracts signed by your employer or any other third party, even if the intention has clearly been that you should have the vehicle for your private use. You must be able to prove this by showing us a contract covering at least six months – the time during which you must have possessed and used the vehicle.

What do I have to consider after the customs clearance?

A vehicle you have imported free from duty and tax may not be sold, lent, hired out or given as security within one year from the date it was declared to Customs. Should you need to do so, you first have to notify us and pay duty and taxes. There are no exemptions from this restriction period.

For one year after the customs clearance, you also have to use the vehicle for the intended purpose. This means, for example, that when you have registered a car in Sweden you also have to notify the Swedish Transport Agency that you will be using it as a means of transport, and thereby activate the registration. You can find information on how to submit such a notification on their website, www.transportstyrelsen.se.

To confirm that a registration inspection has been made and to see how long the vehicle has been in use, we consult the Road Traffic Registry.

Vehicles registered in another country

Vehicles registered in another country may be used for one week from the date of entry into Sweden. After that, you either have to apply for temporary registration or have the vehicle approved in a registration inspection. The application is processed by the Swedish Transport Agency's customer service for questions about vehicles, and when you apply you should enclose all documents they require. The customer service also provides information on registration of vehicles, vehicle tax and registration plates. For further details and phone number, see the website of the Swedish Transport Agency, www.transportstyrelsen.se.

The Swedish Motor Vehicle Inspection Company can provide technical information and information about emission control. You find their phone number on their website, www.bilprovningen.se.

Are there any exemptions to the time requirements?

Under certain conditions, you can get exemption if you do not fulfil the time requirements. You can find out more about this in the section *Exemptions*.

Rules applicable to return

You must have owned the vehicle for at least one year before you return to Sweden, and during this time you or your family must have used it in the non-EU country where you have been staying. The vehicle must also have corresponded to your needs during your stay outside the EU.

The ownership period begins on the date the vehicle was delivered to you, with the right of ownership, and ends on the date you return to Sweden. If your possession of the vehicle is subject to a finance agreement where the seller has the right to recover the vehicle, for example a leasing agreement, you may still be regarded as the owner. This requires a clearly demonstrated intention in the agreement that when the period of credit, hire or lease has expired, the ownership of the vehicle will be transferred to you.

You must be able to prove this by showing us a contract covering at least a year – the time during which you must have possessed and used the vehicle.

By 'use' of a vehicle, we mean that you, during the period of ownership, have used it in a way

normal for the type of vehicle. We also consider the climate, the habits of you and your family and other relevant conditions.

The shipment to Sweden may be included in the period of use if the route and way of transport are the ones normally used for such shipment, for instance if a car is shipped by sea directly from New York to Göteborg.

The duty and tax relief is limited to one vehicle of each kind over a period of three years, for example one motorcycle, one car, one caravan and/or one boat.

Supporting documents you have to present to Customs when you claim duty relief

If you claim duty relief for a vehicle, you have to present documents to verify that you return to Sweden with the intention of staying here permanently, and that you return after staying outside the EU for at least one year to work.

You also need to provide evidence that you have owned the vehicle for at least one year before you return to Sweden and, that you or your family during this time, to a normal extent, have used it as a means of transport in the non-EU country where you were staying.

What do I have to consider after the customs clearance?

The vehicle must correspond to your needs in Sweden. You may not sell a vehicle you have imported free from duty and tax within one year from the date it was declared to Customs. Should you need to do so, you first have to notify us and pay duty and taxes.

For one year after the customs clearance, you also have to use the vehicle for the intended purpose. This means, for example, that when you have registered a car in Sweden you also have to notify the Swedish Transport Agency that you will be using it as a means of transport, and thereby activate the registration. You can find information on how to submit such a notification on the website of the Swedish Transport Agency, www.transportstyrelsen.se.

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Vehicles registered in another country may be used for one week from the date of entry into Sweden. After that, you either have to apply for temporary registration or have the vehicle approved in a registration inspection. The application is processed by the Swedish Transport Agency's customer service for questions about vehicles, and when you apply you should enclose all documents they require. The customer service also provides information on registration of vehicles, vehicle tax and registration plates. For further details and phone number, see the website of the Swedish Transport Agency, www.transportstyrelsen.se.

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Are there exemptions to the time requirements?

Under certain conditions, you can get exemption if you do not fulfil the time requirements. You can find out more about this in the section *Exemptions*.

Exemptions

To decide if we can grant an exemption, we have to look into the circumstances of each separate case. Generally, though, the reasons for not fulfilling the conditions should be due to exceptional circumstances beyond your control.

Examples of cases where we have waived the time requirements for immigration:

- The goods could not be imported within a year of the migration for reasons of an armed conflict or a legal dispute, or because an export license was required.
- It has been verified that the immigrant clearly had the intention to live outside the EU for a continuous period of at least one year.

Examples of cases where we have not waived the time requirements for immigration:

- The time requirement for ownership and use has not been met because the vehicle imported was bought to replace another vehicle that was stolen or badly damaged in an accident.

- Due to changes in the terms of employment, the person moves to Sweden before the required period of ownership and use has been completed.
- For economic reasons, the goods have not been imported to Sweden within a year of the migration.
- It has not been verified that a Swedish authority, in Sweden or in another country, has provided incorrect information about the conditions for duty and tax relief, though allegedly this has led to a situation where the conditions are not met.

Examples of cases where we have waived the time requirements for return:

- It has been confirmed that a Swedish authority, in Sweden or in another country, has provided incorrect information about the conditions for duty and tax relief, which has led to a situation where these conditions have not been met.

Examples of cases where we have not waived the time requirements for return:

- The time requirement for ownership and use has not been met because the vehicle imported was bought to replace another vehicle that was stolen or badly damaged in an accident.
- Due to changes in the terms of employment, the person returns to Sweden before the required period of ownership and use has been completed.

How do I apply for exemption?

To apply for exemption, you submit a written application to us. We will not process the application until the goods have arrived in Sweden and been presented to us. You can apply in one of the following ways:

- You declare the goods for entry and pay the charges. After that, you apply for exemption. If your application is granted we will re-pay your charges.
- You can also store the goods in a customs warehouse, at your own expense, while you declare the goods for customs clearance and apply for exemption. If your application is granted, you can import the goods free from duty and tax.

What law applies to duty relief for personal belongings?

Immigrants

Provisions on duty relief for personal belongings for people transferring their normal home from a non-EU country to Sweden can be found in articles 3 to 11 of the Council Regulation (EC) No 1186/2009 and in chapter 2, sections 2 to 5 of the Provisions on Exemption from Customs Duty (TFS 2012:3).

Return

Provisions on duty relief for personal belongings for people having their normal home in Sweden can be found in section 7 (2) of the Act of Exemption from Customs Duty (1994:1547), sections 7 and 8 of the Ordinance of Exemption from Customs Duty (1994:1605) and in chapter 3, sections 16 to 21 of the Provisions on Exemption from Customs Duty (TFS 2012:3).



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