

HOUSEHOLD GOODS IMPORT REGULATIONS

For all foreign residents who pretend to return to Spain should request information to the Consulates of Spain, Ministries of Labour and Social Affairs of the countries where they reside in order to obtain an orientation adapted to his personal circumstances.

Consular Low

The Spanish permanently residing abroad must be registered in the Register of Consulate resident tuition in the nearest consulate where they live. Also the registration of age in the CERA, which is the Spanish census of foreign residents, allowing them to participate in all elections held in Spain.

The Spanish residents living abroad who wish to return to Spain must apply for the Consular low. Upon arrival at the new place of residence must register at the nearest Municipal Register corresponding to his domicile in Spain. The Spanish Consular lower facilitates certain procedures with the entry of their goods at customs, as well as other, so it is very useful to ask before the end of your stay abroad. In addition, the certificate of the complete period of residence and matriculation in a consular jurisdiction uses as official voucher on the totality of time resided abroad.

Legislation

Drafting of the Civil Code in accordance with the provisions of Law 36/02.

Return benefits of residence

The International Organization for Migration (IOM) provides Spanish emigrants and their families who request it, when they return permanently to Spain, reduced price for airline tickets. Those interested can contact the headquarters of the IOM in Madrid (c / Ferdinand # 10, 1 A. Tel. N ° + 34 91 445 71 16, Fax No. + 34 91 594 32 83), or Local Offices of the IOM that can be founded at the capitals of most countries, where they provide punctual information about the requirements and procedures to be followed to obtain these benefits. On the Internet, can be found at: www.iom.int

Regime of franchises for the import of furniture and personal effects on change of residence

Franchise

The furniture and personal effects from European Union countries are not subject to any customs clearance.

The owners of the personal effects from non-EU countries who change their permanent residence to the mainland or the Balearic Islands must request free of import duties and taxes to the Spanish Customs entry of such goods, or to the nearest Customs office, stating to apply for import duties and taxes on transfer of residence.

Personal effects

Personal effects definition

- The intended effects for personal use or household needs of the family members living (provisions, household furniture, furniture, bicycles, motorcycles and private car use and their trailers not commercial vehicles or industrial) as well as camping caravans, yachts, private aircraft all of them for private use.
- Portable instruments needed for the exercise of the profession or occupation of the importer, as well as domestic animals who live at home.

In any case the personal property must have, by their nature or quantity, any commercial character aim.

Documents to be submitted to Customs

The granting of duty free clearance and taxes are conditional upon the submission of the following documents:

- Written request for import, not subject to model, which contains the person concerned.
- Packing list of goods to import, indicating their approximate value. This relationship should be included in a single list, regardless of the number of shipments in the realization of the removal of the goods.

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- Low consular proof of residence outside the customs territory of the European Union for a period not less than twelve months.
- Inscription at the Municipal Register of the municipality where the person will reside.

Liabilities

The goods to be imported duty free must be used for a period not less than six months and have to be for personal matter at the final destination.

The final importation of goods and personal belongings must be made within twelve months counted from the date on which the parties interested has taken up normal residence in the EU customs territory. In the case of VAT this residence refers to the territory of application of taxes at the Peninsula and Balearic Islands.

As an exception to the previous term, may also be granted the franchise to personal property entered for free circulation before the person concerned has taken up normal residence in the EU customs territory, through a commitment to actually set it in a period of six months. This commitment shall be enclosed by a guarantee, in the manner and for the amount of the customs authorities concerned. In this case the goods shall be custom clearance and leave the premises of the Customs, without having any problem to send them to a private premises and storage subject that each company sets.

The failure to submit required documentation at the time of customs clearance may lead to by the Customs is required for the provision of a guarantee in the form and amount established by it. The failure to submit documentation needed for custom clearance may result the requirement for the provision of a guarantee in the form and amount established.

Failure to comply with any conditions or time limits specified will result in the non-application of the franchise.

Personal effects that may have benefited from the application of relief at customs clearance can not be lent, hired out or transferred for consideration or free of charge until it has completed a period of twelve months.



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These operations could be done with the prior authorization of customs if the applicant as requested.

Alcoholic products, the raw or manufactured snuff, industrial transportation and professional use materials other than for personal use are excluded for application of duty and VAT exemption.

All Imports into the Canary Islands for personal effects for a definitive residence from any country, European Union or not, that compliance with the requirements and conditions listed above, is exempt from IGIC.

Legislation

EEC Regulation 918/83, Law 37/92, Royal Decree 1624/92 and Royal Decree 2 / 00.

Vehicles: franchise and matriculation

Franchise

In the case of the person who moves residence the vehicle, must have been acquired under the normal conditions of taxation in the country of origin and have been used at least for a period not less than six months.

The term indicated of six months will be extended to twelve months if the mentioned transports were acquired or imported under the protection of exemptions established in the rate diplomatically or consular or in favor of members of international organizations with headquarters in the country of origin of the interested parties.

Need Documentation

The same one that for the import of goods and personal effects, besides the documentation of the vehicle. Matriculation The fulfillment of the period mentioned previously will imply the exemption of the Tax of Matriculation, taxes that the interested parties have to pay with the provided form document in the Delegations of the State Agency of the Tributary Administration of the fiscal domicile to which they belong.

The term to proceed with the exemption of the above mentioned taxes will be sixty days after the utilization of the vehicle in Spain. It is considered as the starting date of introduction of the



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vehicle in Spain. If is not clear will be considered as following: date of acquisition of the vehicle or the date from which the person concerned is considered resident in Spain.

If it is a question of cars that they had been in regime of temporary import or of tourist matriculation, the date of abandon or extinction of the above mentioned schemes.

Technical review

Besides the notable steps of matriculation, be noted that if the vehicle is not approved in the EU it will have to surrender to a technical special review in official laboratory, which cost will be chargeable to the owner.

Legislation

Law 38/92.

