

INTERNATIONAL REMOVALS

TO WHOM?

Individuals who want to transfer their residence from a foreign country to Spain – León. The procedures included here are per family unit, not per individual person.

IF MOVING RESIDENCE FROM AN EU COUNTRY

In this case, the formalities are much simpler. As there is free movement of goods between EU countries, the transfer has practically the same requirements as if it were to be carried out from any other place in Spain. However, the cost will be higher due to longer distance travelled and possible cost overruns in the country of origin (wages in Germany, for example, are not the same as those in Spain).

Let's to highlight the possibility that the goods are transported by road, and they might pass through a non-EU country, e.g. Switzerland. In this case, the removal company must take the necessary precautions to ensure that the shipment is not stopped at any customs office on their route. Generally, experienced companies are accustomed to this type of transport and are fully aware of the regulations in force. When hiring, it is recommended to remember the need to comply with the TIR (Transports Internationaux Routiers, International Road Transport) regulations for international transports. The rules involved in complying with TIR regulations are as follows:

- The goods must be transported in an approved and sealed lorry.
- Transport is carried out in special TIR customs offices.
- The goods have a TIR notebook containing the specifications of the letter, which is essential to allow the goods to pass through customs. In this case, only the customs office of destination (in Spain) visually verifies the goods moved. However, if the customs official has suspicious of any irregularity, any customs office of transit can carry out an inspection.

We would like to emphasise that the responsibility for the correct compliance of documentation and transfer between countries will fall on the company with which the transfer is contracted. Recommendation: always contract with a solvent company with proven experience in this type of operation to avoid surprises and problems with the transfer.

IF THE RESIDENCE IS TRANSFERRED FROM A COUNTRY OUTSIDE THE EU

In the case of individuals moving their residence to León from a non-EU country, the removal of their personal goods and belongings are considered as an import of goods. This means that, in order to enter Spain, they will have to process their admission into the country at one of the

AEAT customs offices and present a SAD (Single Administrative Document) with the declaration of the goods.

This means that the goods, on arrival in Spain, may be subject to customs duties and taxes according to the regulations in force at any given time. Although they belong to the person presenting the SAD, variable rates may be applied depending on the country of origin, plus 21% VAT on the customs value of the goods.

Both the presentation of the import SAD and the settlement of these possible costs are usually handled by the moving company with which the move has been hired. As in the previous case, it is recommended to hire a solvent company with previous experience in international relocations.

Given the special nature of importing these goods, which are already the previous property of the owner, the tax authorities include an exemption from import duties and tax exemption in their regulations. Information is included on how to bring personal belongings from a third (non-EU) country into the customs territory of the Union in the following points.

Goods included

- Those intended for the personal use of the people concerned or the needs of their household (household effects and furnishings, household linen, etc.).
- Provisions corresponding to normal family supplies, domestic animals that may live together in the household, as well as portable tools of the mechanical or liberal arts necessary for the exercise of the profession of the person concerned.
- Bicycles and mopeds, motor vehicles for private use and their trailers, camping caravans, pleasure craft and their private use and private aircraft, also for private use.

In no case may the personal property, by its nature or its quantity, have any commercial character.

Only people who have been resident outside the territory of the Customs Union for at least 12 consecutive months may benefit from the relief.

Goods not included

- Alcoholic beverages.
- Tobacco and tobacco products.
- Commercial means of transport.
- Materials for professional use other than portable instruments for mechanical or liberal arts.
- Any other goods which are prohibited from entry into the country and which are not included in the list of goods:
 - o Decorative plants.
 - o Animals (excluding domestic pets).
 - o Prohibited foodstuffs
 - o Pharmaceutical products not allowed
 - o Etc.

Procedures

In addition to the corresponding SAD mentioned above, interested parties must submit a written application, not subject to an official form, to the Customs Office where the import is to be carried out. This application must be accompanied by the following documents:

- Passport or ID card of the person concerned.
- Consular discharge or other legally accepted means of proof of the length of time the person has resided in the place causing the cancellation.
- Copy of the Residence Card (for citizens with a nationality other than Spanish) issued by the Ministry of the Interior, or, if applicable, a copy of the application.
- Registration in the municipal census
- List of personal effects, with an indication of their approximate value, including the car's documentation in those cases in which it is also intended to import free of duty.

The granting of duty and tax free clearance shall be conditional on the submission of such an application, and on compliance with the following conditions and deadlines:

- Have resided outside the territory of the European Union for at least 12 consecutive months.
- The goods to be imported are used goods, i.e., they must have been used by the person concerned at the place of former residence for at least 6 months, and are intended to be used for the same purposes at the new place of residence.

Import deadline

The definitive importation of the goods and personal effects must take place within twelve months of the date on which the person concerned established his normal place of residence in the customs territory of the Union. In the case of VAT, this entry refers to the territory where the tax applies, i.e., the Spanish mainland and the Balearic Islands, excluding the Canary Islands, Ceuta and Melilla.

As an exception, relief may be granted in respect of the personal property of the person concerned before the holder has established his normal place of residence in the customs territory of the Union, provided that an undertaking is given that he will actually establish himself in that territory within a period not exceeding six months. This undertaking shall be accompanied by a guarantee in the form and for the amount to be determined by the authorities of the customs office concerned shall determine. This guarantee may take the form of a deposit of funds or the lodging of a bank guarantee.

Obligations

For a period of 12 months from the date of the SAD, personal property admitted duty-free may not be lent, pledged, given as security or pledged, whether for consideration or free of charge, without the customs authorities having been informed.

If such operations are carried out, they shall give rise to the application of import duties on the goods concerned, at the rate in force at the time, on the basis of the customs value ascertained and accepted on that date by the customs authorities.

USEFUL LINKS

- [Guide for international moving](#)
- [Indicative prices for international removals](#)
- [Franchise \(exemption from duties and taxes\) in the case of international removals. \(Spanish version, not available in English\).](#)

A large, stylized version of the ildefe logo, consisting of three overlapping curved shapes in shades of pink, yellow, and light yellow, positioned above the lowercase text "ildefe".

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