



REPUBLIC OF CYPRUS

**A GUIDE
TO CUSTOMS
PROCEDURES**

**TRANSFER OF
NORMAL RESIDENCE
FROM ANOTHER
EUROPEAN UNION
MEMBER-STATE**

**MINISTRY OF FINANCE
CUSTOMS AND EXCISE
DEPARTMENT**

SEPTEMBER 2013

INDEX

	Page
A. INTRODUCTION	3
1. Legal basis	3
2. In general	3
B. TRANSFER OF NORMAL RESIDENCE	4
(i) Prerequisites in respect of the vehicle	4
(ii) Restrictions	4
(iii) Proof of normal residence	5
(iv) Proof for the vehicle	5
C. DOCUMENTS TO BE COMPLETED AND PROCEDURE	6
D. ADDITIONAL INFORMATION	6

A. INTRODUCTION

1. Legal basis

Community Legislation: • Council Directive 2009/55/EC of 25 May 2009 (Codified version).

National Legislation: • The Excise Duties (Tax Exemptions Applicable to imports from Member-State of the Personal Property of Individuals) Regulations no.376/04, as amended.

2. In general

(i) **Normal residence** means the place where a person usually lives, that is for at least 185 days in each calendar year, because of personal and occupational ties.

In the case of a person with no occupational ties, normal residence means the place of personal ties which show close links between that person and the place where he is living.

The normal residence of a person whose occupational ties are in a different place from his personal ties shall be regarded as being the place of his personal ties, provided that such person returns there regularly.

This last condition need not be met where the person is living in a member state in order to carry out a task of a definite duration.

Attendance at a university or school shall not imply that this person has his normal residence in this country.

(ii) **Personal property** means property for the personal use of the persons concerned or the needs of their household. Such property must not, by reason of its nature or quantity, reflect any commercial interest. The following, in particular, shall constitute 'personal property':

- (a) household effects, i.e. personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs;

- (b) cycles and motorcycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes;
- (c) household provisions appropriate to normal family requirements, household pets and saddle animals;
- (d) the portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession.

B. TRANSFER OF NORMAL RESIDENCE

Exemption from excise duties is granted for personal property, including a vehicle, imported permanently from another member state by private individuals transferring their normal residence in the Republic.

Exemption is granted for one vehicle only per person, who must be holder of a valid driving licence.

(i) Prerequisites in respect of the vehicle

- Possession and use of the vehicle by the person concerned at his former normal place of residence for a minimum of six (6) months before the date of transfer of his normal residence in the Republic.
- Acquisition of the vehicle under the general conditions of taxation in force in the member state from which it is transferred and which is not the subject, on the grounds of exportation, of any exemption or any refund of import or excise duty or VAT.
- The vehicle must be transferred to the Republic not later than twelve (12) months from the date of transfer of the normal residence.

(ii) Restrictions

The m/vehicles, m/cycles, pleasure boats and private aircrafts shall not be disposed of, transferred, hired out or lent during the period of twelve (12) months following its placement in consumption under relief, except in circumstances duly justified to the satisfaction of the Director.

If the above items are disposed before the lapse of the twelve-month period and the disposal is not duly justified to the satisfaction of the Director, the relevant excise duty is paid.

(iii) Proof of normal residence

The person concerned must prove that he had his normal place of residence outside the Republic for a continuous period of twelve (12) months from the date of transfer of his normal residence. He must also give proof of his intention to settle permanently in the Republic.

Such proof may be:

- (a) contract of sale or rent of his residence abroad;
- (b) particulars of employment abroad (tax returns, social insurance records, payroll slips etc.);
- (c) certificates of children's attendance at schools abroad;
- (d) particulars of employment in Cyprus;
- (e) particulars of acquisition of residence in the Republic (contract of sale or rent);
- (f) utility bills, e.g. telephone/electricity/ water supply bills;
- (g) other documents.

(iv) Proof for the vehicle

Such proof may be:

- (a) motor vehicle registration document;
- (b) certificate of insurance;
- (c) sales invoice/receipt of purchase;
- (d) particulars of the vehicle's arrival (bill of lading/delivery order/freight receipt/sailing ticket);
- (e) other evidence.

C. DOCUMENTS TO BE COMPLETED AND PROCEDURE

Form Απ. 1 is used for applying for relief from excise duties in case of transfer of normal residence from another European Union member-state. This form can be obtained from any Customs Station or from the Customs website at **www.mof.gov.cy/customs**. Once in the homepage, select Service Desk/Forms/Reliefs/Απ.1-Transfer of normal residence from a member state of the EU.

After completing your form, present it to any Customs Station together with any proof to support your claim for relief. You may have to answer to some questions to clarify your application. When a decision is made you will be informed accordingly in writing.

D. ADDITIONAL INFORMATION

For additional information or clarification you may communicate with the Nicosia Customs at:

Postal address:

1, Andrea Karyou, Engomi
1300 Nicosia

E-mail address: nicosia@customs.mof.gov.cy

Telephone numbers: 22407531, 22407535 and 22407534.



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