

**A GUIDE TO CUSTOMS PROCEDURE**

**TRANSFER OF NORMAL RESIDENCE FROM A COUNTRY OUTSIDE THE  
EUROPEAN UNION**

**MINISTRY OF FINANCE  
CUSTOMS AND EXCISE DEPARTMENT**

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## A. INTRODUCTION

### 1. Legal basis

Community Legislation;

- Council Regulation (EC) No.1186/2009 of 16th November 2009 (codified version).

National Legislation:

- The Customs Duties (Customs Reliefs) Regulation of 2004, KDP 377/2004.
- The Customs and Excise Duties (Reliefs on Import of Goods) Regulations, KDP 380/2004 as amended.
- The VAT (Reliefs on Import of Goods) Regulations, KDP 315/2001 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.

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**

Relief from import duty and VAT is granted for personal property of private individuals who transfer their normal residence in the Republic from a country which is not a member of the European Union.

Relief is granted for one vehicle per person only who must be a holder of a valid driving license.

### **(i) Terms and conditions**

Relief shall be granted -

(a) If the personal property:

- has been in the possession of and used by the person concerned at his former normal place of residence for a minimum of six (6) months before the date on which he ceases to have his normal place of residence in the third country of departure;
- is intended to be used for the same purpose at his new normal place of residence;
- has been acquired according to the general conditions of taxation in force in the domestic market of the country or origin;

(b) the person concerned had his normal place of residence outside the European Union for a continuous period of at least twelve (12) months prior to the transfer of residence;

(c) the personal property must be imported within a period of six (6) months before or twelve (12) months after the transfer of the normal residence in the Republic. In case the personal property is transferred prior to the transfer of the normal residence, the person concerned shall undertake to transfer it within a period of six (6) months and shall give security, the kind and amount of which shall be specified by the Director of Customs.

### **(ii) Restrictions**

The personal property which was admitted duty-free shall not be lent, pledged, hired out or transferred until 12 months have elapsed from the date of customs clearance and provided that the approval of the Director of Customs and Excise Department is secured.

The relevant import duties and VAT are due in the case where personal property is disposed of before the lapse of the twelve-month period.

**(iii) Exceptions**

No relief shall be granted for:

- alcoholic products;
- tobacco or tobacco products;
- commercial means of transport;
- articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

**(iv) Proof of normal residence**

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

Such proof may be:

- (a) contracts of sale or rent of their 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 the Republic;
- (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) attendance of his children at a school in the Republic;
- (h) other documents.

**(v) Proof for the vehicle**

- (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**

Form ΑΠ. 2 is used for applying for relief from import duty and VAT in case of transfer of normal residence from a country outside the European Union. This form can be obtained from any Customs Office or be downloaded from the Customs website ([www.mof.gov.cy/customs](http://www.mof.gov.cy/customs)) under the titles: Service Desk/Forms/Reliefs/ΑΠ. 2- Transfer of normal residence from a country outside the EU.

Form ΑΠ. 2, may be submitted at any Customs Office together with the supporting documents regarding your claim for relief. You may have to answer to some clarifying questions. On completion of the examination of your application, you will be informed accordingly in writing.

**D. ADDITIONAL INFORMATION**

For additional information or clarification please communicate with Nicosia Customs at:

Postal address

1 Andrea Karyou

Engomi 1300 Nicosia

E-mail address: [nicosia@customs.mof.gov.cy](mailto:nicosia@customs.mof.gov.cy)

Telephone numbers: 22407553, 22407532