INTERDELL
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Immigration or return

Because there are different regulations in effect regarding relief from duty and tax for people immigrating to Sweden and those who are returning, it is important to understand the difference between immigration and return.

Under certain circumstances, you may be eligible for relief from duty and tax on your personal belongings when moving, provided that:

- you are moving to Sweden after continuously residing in a country outside the EU for at least one year, or
- you are returning to Sweden after staying in a country outside the EU to work for at least one year.

Am I immigrating or returning?
To determine which regulations apply for you, we must know whether you are immigrating or returning.

- If you are moving to Sweden and have never lived here, you are considered an immigrant
- If you have previously lived in Sweden but have moved your normal home to a country outside the EU, you are considered an immigrant upon your return
- If you maintained your normal home in Sweden during your stay abroad, you are considered to be returning

What will be considered my date of immigration or return, according to the regulations on relief from duty and tax on personal belongings?
You are considered to be immigrating or returning the day you come to Sweden to settle.

Students´ belongings

If you are coming to stay in the EU/Sweden to study, you can bring certain items without having to pay customs duty and tax. This requires that the items belong to you and are intended for your personal use during your studies.
Examples of items you may bring are:

- used furniture, to an extent needed to furnish a student´s room
- items you need for your studies, for example a computer
- household linen
- clothing.

To get this duty and tax relief, you have to be enrolled at a school or a university for full-time study. You can get duty and tax relief at least once each school year.

How do I apply for relief?
You apply for duty and tax relief in the import declaration.

Codes to use in the import declaration to apply for duty and tax relief
Box 36, preference: 100
Box 37, second subdivision, procedure: C 06

Please enclose

- A document certifying that you have been admitted to and enrolled at an educational establishment, for example a university, as a full-time student.
- A written assurance that you meet the conditions to obtain duty and tax relief.
- A list of the items for which you apply for duty and tax relief.

Forms

Single Administrative Document (SAD)

What law applies?

Council Regulation (EC) No 1186/2009, articles 21 and 22
The Provisions on Exemption from Customs Duty (TFS 1994:57), section 10
The Act of Exemption from Taxation upon Import (SFS 1994:1551), chapter 2, section 2

Alcohol from a country outside the EU

You may bring alcohol into Sweden tax-free when travelling from a country outside the EU if the alcohol is for personal use (or for your family) and you are personally transporting the goods into Sweden.

You must be at least 20 years of age to bring alcohol into Sweden. Also, duty- and tax-free import of alcohol to Sweden from countries outside the EU by private individuals is limited to a traveller´s allowance of certain quantities of goods. Customs duties and Swedish excise must be paid on alcohol products in quantities over the traveller´s allowance.

Note that you are not allowed to order alcohol on the Internet from a country outside the EU.

For travellers living in Sweden, duty- and tax-free importation only applies if:

- the traveller is arriving in Sweden on a commercial airline or
- the traveller´s trip abroad was longer than 20 hours or
- the alcohol has been taxed in the Åland Islands or Norway.

The following quantities of alcohol are included in the traveller´s allowance:

- 1 litre of liquor or 2 litres of fortified wine (including sparkling wine)
- 4 litres of wine
- 16 litres of beer

The following customs duties and excise must be paid on alcohol products in excess of the traveller´s allowance:

- Liquor: 4 SEK/litre in duties, 253 SEK/litre in tax
- Fortified wine: 2 SEK/litre in duties, 67 SEK/litre in tax
- Wine: 1 SEK/litre in duties, 30 SEK/litre in tax
- Beer over 3.5%: 3 SEK/litre in duties, 16 SEK/litre in tax

Definitions

- Liquor: beverages with an alcohol content over 22 per cent by volume
- Fortified wine: beverages with an alcohol content over 15, but not over 22 per cent by volume
- Wine: Non-fortified wine and other alcoholic beverages other than beer, with an alcohol content between 3.5 and 15 per cent by volume
- Beer: Beverages with an alcohol content over 3.5 per cent by volume.