

Check how many cigarettes and how much spirits you are allowed to import into Denmark

Here you can see how much you are allowed to import into Denmark without paying customs and excise duties. Are you importing larger quantities, you must contact SKAT when arriving in Denmark and pay customs and excise duties on the goods concerned.

Cigarettes	200 pcs.
<i>or</i>	
Cigarillos (max 3 g each)	100 pcs.
<i>or</i>	
Cigars	50 pcs.
<i>or</i>	
Tobacco	250 gm
Spirits (above 22 per cent alcohol and beverages to which alcohol has been added)	1 litre
<i>or</i>	
Fortified wine (22 per cent alcohol or less, e.g. port and sherry as well as sparkling wine such as champagne)	2 litres
Table wine (e.g. red, white and rosé)	4 litres
Beer	16 litres
Motor fuel (in spare cans, not included in the contents of the normal tank of your vehicle)	10 litres

You may only import tobacco products, spirits, wine and beer if you are at least 17 years old.

www.skat.dk

What to do when arriving in Denmark

At some points of entry, there is a green and a red lane which you must go through at arrival. When importing goods subject to customs and excise duties, you must contact SKAT by going through the red lane. This also applies if you are in doubt whether you are allowed to import your goods without paying customs and excise duties.

When there is no red lane, you must contact customs clearance if importing goods subject to customs and excise duties, or if you do not know whether you must pay customs and excise duties.

If you infringe these rules, you will be fined

If you infringe the rules on how much can be imported without paying customs and excise duties, you will be fined. Usually, the amount of fine will correspond to two times the value of the applicable customs and excise duties. In addition to the fine, you must pay customs and excise duties.

For more information

At www.skat.dk, you will find more information about the customs rules. You may also find further information in the brochures:

- *See what you are allowed to import into Denmark! Travel within the EU*
- *Carrying large sums of money*

You can find the brochures where you cross the Danish border and at www.skat.dk. You can also get them from one of the 30 tax centres. See the addresses at www.skat.dk, under *Kontakt*. The latest version of the brochures is always available at www.skat.dk/rejs.

For further information, please contact SKAT at tel. +45 72 22 18 18 or send us an email via www.skat.dk/kontakt.

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See what you are allowed to import into Denmark!

Travel outside the EU

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You are allowed to import goods with a value of max. DKK 3,250 or DKK 2,250 without paying customs and excise duties

You probably know that there are rules on how many cigarettes and how much spirits you are allowed to import into Denmark without paying customs and excise duties. But are you aware that there are rules on how many other goods you are allowed to import when entering Denmark from a non-EU country?

Clothes, jewellery and electronic equipment

You are allowed to import goods such as clothes, jewellery, electronic equipment, carpets and golf equipment for your own personal use. But the total value of goods must not exceed DKK 3,250, if arriving by plane or ship from a country outside the EU. If travelling by car, bus or train from a country outside the EU, the value of the goods must not exceed DKK 2,250.

If the value of other goods exceeds this amount, you must contact SKAT and pay customs and excise duties on the goods concerned.

If the value of one of the goods exceeds DKK 3,250 or DKK 2,250

If the value of one of your goods exceeds DKK 3,250 or DKK 2,250 you must pay customs and excise duties of the total value of the goods. This also applies to goods which consist of more parts, which form a whole, operate together and are normally sold together.

You cannot avoid paying customs and excise duties by importing the parts separately or by letting several persons import different parts of the goods into Denmark.

Importing personal items

You are allowed to import personal items which you carried with you when you left Denmark without paying customs and excise duties. Please note, however, that you may be asked to prove that you have bought such items in Denmark, or that you have brought them with you from Denmark or another EU country. Receipts and invoices may be used as documentation.

Wild endangered animals and plants must not be imported

Some animal and plant species can be so endangered that purchasing and importing them to Denmark is prohibited. This applies to, e.g., turtles, many crocodile species, tigers and other large cats.

The rules also apply to dead animals, dead plants and souvenirs made from such animals. Other species are less endangered, and you may be granted a special permission to import them.

Please check the rules well in advance

It is a good idea to check the rules before you travel. Read more at www.skovogatur.dk/CITES.

If you enter Denmark carrying endangered animals or plants without knowing whether this is legal, you must ask SKAT where you cross the Danish border. If they are not allowed, we have to keep them, and you risk being fined.

If you are in doubt whether you are allowed to import specific goods into Denmark, you are advised not to do so.

Please note the special rules on meat, medicaments, pets and a number of other goods

Special rules apply to:

- Meat, eggs, milk, cheese and other animal foods. Read more at www.foedevarestyrelsen.dk.
- Medicaments for humans and animals. You are allowed to import medicaments for your own personal use for a short period of time. Read more at www.laegemiddelstyrelsen.dk.
- Pets. Read more at www.foedevarestyrelsen.dk.
- Products bearing forged trademarks and pirate-copied products.
- Weapons, explosives and knives. Contact the police.
- Fireworks. Read more at www.sik.dk.
- Pesticides. You must obtain a permission. Read more at www.mst.dk.

The import of some goods is forbidden, e.g. narcotics. Others may be imported if you have special permission to import them. SKAT will inform you of any special rules applying to the goods you wish to import, and whether you need to apply for a special permission.

You must inform SKAT if you are carrying a total amount corresponding to more than EUR 10,000

When entering or leaving Denmark, you must always inform SKAT if you are carrying a total amount corresponding to more than EUR 10,000. This applies regardless of the currency and regardless of whether the money is in the form of, e.g., cash, traveller's cheques or securities. At present, EUR 10,000 corresponds to approximately DKK 75,000.

How to inform SKAT

You inform SKAT by completing a form and submitting it to us where you cross the Danish border.

It is a good idea to complete the form in advance. The form is available at www.skat.dk. Select *Borger – Blanketter – blanket nr. 12.021a or 12.021b*.

The form is also available from the tax centres or from SKAT where you cross the Danish border. Please note, however, that the office is not open round the clock at all points of entry.

See which countries are members of the EU

Austria	Greece	Portugal
Belgium	Hungary	Romania
Bulgaria	Ireland	Slovakia
Cyprus	Italy	Slovenia
Denmark	Latvia	Spain
Estonia	Lithuania	Sweden
Finland	Luxembourg	The Czech Republic
France	Malta	The Netherlands
Germany	Poland	The UK

You must also follow the rules applying to persons travelling from non-EU countries when entering Denmark from **The Canary Islands, Guadeloupe, The British Channel Islands, The Faroe Islands, and Greenland**.

Entering Denmark via a non-EU country

The rules applying to trips inside the EU also apply if you have been visiting an EU country in which you have purchased goods and then enter Denmark via a country outside the EU. Please note that you must be able to prove that your goods have been bought in an EU country. Read more about the rules which apply to travel within the EU in SKAT's brochure *See what you are allowed to import into Denmark! Travel within the EU*.