

Directorate of Customs

Vehicles Temporary Customs Privileges

AUGUST 2009

Temporary Customs Privileges for Vehicles

Persons intending to stay in Iceland for one year or a shorter period for traveling, educational or employment purposes are authorized to import an automobile, registered abroad, for temporary use without payment of import charges.

General conditions

Customs privileges granted to *individuals* for temporary importation of automobiles are subject to the following conditions:

- The importer must be or have been permanently domiciled abroad.
- The automobile must be transported to the country or, as the case may be, purchased new and unregistered in this country, within one month from the arrival of the relevant person for temporary stay.
- The automobile must be intended for the personal use of the importer and members of his family and for others who accompany him and are domiciled abroad.
- The automobile must not be used for the transport of persons or goods professionally.
- The automobile must be exported from the country at the end of stay in this country of the relevant person, however, not later than within one year from the arrival of the importer in this country. It shall not have effect in this connection if the relevant person leaves the country temporarily, provided that the duration of such absence is not more than 6 weeks during a 12 months period.

Travelers are also authorized to import subject to the same conditions other vehicles than automobiles, such as motorcycles, folding trailers, mobile homes and campers. The Directorate of Customs can stipulate that the importer of a vehicle presents written proof of his intention to stay temporarily and not longer than one year in this country, for example by presenting a contract for temporary employment or a temporary lease for housing, as the case may be.

If the importer decides to take up permanent residence in this country or to stay here longer than one year, the customs privileges shall be cancelled. In that case the importer must present himself to the Directorate of Customs and inform the Directorate about this decision. The settlement of import charges shall then take place unless the vehicle will be exported from the country.

Insurance

Vehicles registered in the following countries are considered to have satisfactory liability insurance upon arrival in this country: Andorra, Austria, Belgium, Denmark (and the Faroe Islands), Estonia, Finland, France (and Monaco), Greece, the Netherlands, Ireland, Italy (San Marino and the Vatican City), Croatia, Cyprus, Latvia, Liechtenstein, Lithuania, Luxemburg, Malta, Norway, Portugal, Poland, Slovenia, Great Britain and Northern Ireland (the Channel Islands, Isle of Man and Gibraltar), Switzerland, Sweden, the Check Republic, Slovakia, Hungary and Germany.

If the above does not apply, an international certificate of insurance ("green card") is required or other documentary evidence of a valid liability insurance covering the use of the vehicle in Iceland.

Customs clearance

The importer must fill out a *special declaration* on an appropriate form (E-9) concerning the importation and state therein such

details as the form specifies. By signing the form the importer declares that he has acquainted himself with and fulfills conditions for the above mentioned customs privileges.

The declaration must be delivered to the customs upon arrival in the country. In order to expedite the customs clearance travelers are urged to fill out and sign the form in good time. The forms can be obtained in transportation vessels and at the customs website *www.tollur.is.*

A copy of the declaration must be kept in the automobile during the stay in this country and must be delivered to the customs upon departure.

Miscellaneous

Customs privileges of travel services

Travel bureaus and others who are professionally engaged in planning group travels around the country are authorized to import temporarily, without payment of import charges, a tour bus, registered abroad, for the use of a specific group of travelers who are domiciled abroad, provided that the bus will be exported from the country when the relevant group of travelers departs.

Duty free fuel

An importer who fulfills the above conditions for temporary duty free importation of a vehicle is authorized to import to the country without payment of import charges fuel contained in built in fuel tanks of the vehicle, however not exceeding 200 liters.

Duty free importation of spare parts

If a vehicle of foreign travelers who fulfill the above conditions breaks down or suffers damage, spare parts for the vehicle may be imported without payment of import charges.

Definitive customs clearance - payment of import charges

When definitive customs clearance of vehicles takes place, lawful import charges must be paid. The importer must obtain a permanent registration number for the vehicle from the Road Traffic Directorate.

A vehicle shall receive customs clearance at the customs rate of exchange valid on the day of customs clearance.

Further information

Attention is drawn to the fact that a vehicle which has been imported temporarily duty free is bound by a lien as security for unpaid lawful import charges. If conditions or terms for the customs privileges no longer apply the Directorate of Customs can have the vehicle sold at a forced auction for recovery of the import charges.

Further information concerning temporary duty free importation of vehicles may be obtained from the customs authorities:

- E-mail: upplysingar@tollur.is
- Akureyri, phone: (+354) 464 6900, fax: (+354) 464 6902
- Eskifjörður, phone: (+354) 470 6100, fax: (+354) 476 1539
- Ísafjörður, phone: (+354) 450 3700, fax: (+354) 456 4795
- Keflavík Airport, phone: (+354) 569 1750, fax: (+354) 425 0653
- Reykjavík, phone: (+354) 560 0300, fax: (+354) 560 0360
- Selfoss, phone: (+354) 480 1000, fax: (+354) 480 1003
- Seyðisfjörður, phone: (+354) 470 2100, fax: (+354) 472 1113
- Vestmannaeyjar, phone: (+354) 488 1000, fax: (+354) 488 1020

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