

Aruba	
General Information	<p>Whenever goods are being imported to Aruba, import-duties can be levied. In case of moving ones, residence from abroad to Aruba household effects may be entered under a duty-free exemption.</p> <p>In the following paragraphs this exemption and its conditions will be explained. The exemption for removal-goods is granted by the 'Inspectie der Invoerrechten en Accijnzen' (Customs and Excise of Aruba).</p>
Duty-free Exemption for Removal goods	<p>Removal-goods generally consist of all kinds of household furnishings like linens, dishes, furniture, libraries etc. To be eligible for the duty-free exemption the following conditions have to be met:</p> <ul style="list-style-type: none"> ➤ The articles must have been used abroad in a household and may not be intentionally purchased newly before moving to Aruba. For newly purchased articles import-duties have to be paid; ➤ The articles must belong to the household of someone who moves from abroad to Aruba; ➤ The main residence of a person and members of his family must be moved from abroad to Aruba; ➤ The persons that move to Aruba may not already have a permanent residence on Aruba. <p>Household effects may not be entered under the duty-free exemption of the person who moves from abroad to Aruba if they are for another person or for sale.</p> <p>For motor vehicles, airplanes and boats that belong to the removal-goods extra conditions have to be met. These articles must demonstrable:</p> <ul style="list-style-type: none"> ➤ Been owned abroad for a period of at least 12 months immediately preceding the date of importation by the person who moves to Aruba; ➤ Been used abroad for a period of at least 12 months immediately preceding the date of importation by the person who moves to Aruba.
Domestic Animals	<p>For dogs and cats a certificate of health (not exceeding a validity-period of 3 weeks) and a valid certificate of vaccination against rabies (at least 1 month but not exceeding 1 year prior to arrival), are required by Customs upon arrival in Aruba.</p> <p>Although the importation of cats and dogs from South- and Central America are not allowed, an exception to this rule is made in situations of moving. Please, inform before arrival in Aruba at the 'Veterinaire Dienst' (Veterinary Department) of Aruba in case of plans to import other domestic animals than cats and dogs when moving to Aruba.</p> <p>The 'Veterinaire Dienst' can be reached by:</p> <ul style="list-style-type: none"> ➤ Telephone: (297) 850400 ➤ Facsimile: (297) 851828 ➤ E-mail: vetservice@setarnet.aw
Post-Importation of Household Effects	<p>Occasionally, a person who has already moved to and resides in Aruba, wants to import his used personal household effects, which have not been moved to Aruba yet and were left behind in the country of former permanent residence.</p> <p>These used household effects may be entered into Aruba within a period of 1 year after registration at the 'Bevolkingsregister' (Civil Registration Office) of Aruba.</p> <p>If for one reason or another this period cannot be met, a motivated request for application of the exemption for this exceptional situation has to be presented to the Commissioner of Customs Aruba.</p>
Declaration-Procedures	<p>To be eligible for the exemption a request-form 'aanvraag verhuisboedelvrijstellingen' (exemption request-form for removal goods) personally have to be delivered at the 'Afdeling Techniek' of Customs. Together with this form, an import-declaration for the removal-goods has to be presented. The import declaration should be done on the 'Single Document, model C 420'.</p>

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Declaration-procedures (cont.)

In most cases, the request-form will be presented to Customs simultaneously with the import declaration. Both request-forms as well as forms for import-declarations, are available at Customs. However, a customs-broker can be of support in these procedures. In the yellow pages of the telephone directory of Aruba (see: 'Customs Brokers') many customs-brokers are listed.

For the duty-free exemption the following documents have to be presented to Customs:

- a completed Customs Form 'aanvraag verhuisgoed vrijstellingen';
- a copy of an identification-card;
- a list of removal-goods;
- a copy of one's registration in the 'Bevolkingsregister van Aruba' (Civil Registration Office);
- (airway-) bill of lading of the cargo-shipments;
- import declaration of goods on the Single Document, model C 420.

Furthermore, for motor vehicles etc. one should proof that the extra conditions as mentioned under par. 2 e and 2 f are met. The following documents of the country where the vehicle was used can be used as such:

- a certificate of title of the vehicle;
- license-card and -plates of the vehicle;
- a copy of vehicle-registration;
- a copy of the insurance for the use of the vehicle on public roads;
- an invoice of purchase of the vehicle.

The import-declaration, exemption request-form and other documents have to be presented to the 'Afdeling Techniek' of Customs and Excise which will decide upon granting the exemption.

The importation of removal-goods is subject to Customs examination. This examination can be carried out in the premises where the removal-goods are placed from the moment of importation until one month thereafter. In case of violations or irregularities penal sanctions can be imposed.

Procedure of Objection

If your request for duty-free exemption is denied by Customs, you may present a motivated appeal to the Commissioner of Customs and Excise within a period of 1 month after the date when the decision was taken.

In case you disagree with his decision, you have the possibility to appeal to the 'Raad van Beroep voor Belastingzaken' (Council of Appeal in Tax affairs) within a period of 1 month after you have received the decision of the Commissioner.

Legal Basis

The duty-free exemption for removal-goods is based on article 128, par. 1 sub 8, part d, and article 128b of the 'Landsverordening In-, Uit- en Doorvoer (PB 1949, no. 62)' and on article 7 of the 'Landsbesluit ter uitvoering van artikel 128 Lv. IUD (PB 1973, no 41)'.

In case you have any comments or further questions, do not hesitate to contact a Customs-officer of the 'Afdeling Techniek'.

- Telephone: (297) 582-1800 / 582-3082
- Facsimile: (297) 583-7164 / 583-6305
- Email: asy@setamet.aw.

Please note: The information on this page is intended as a guide and **NOT** as a complete or definitive resource. The information on this page should not be used as an authoritative reference. **Updated April, 2008**