INTERNATIONAL ASSOCIATION OF MOVERS

IAM COUNTRY GUIDE

Denmark

CAPITAL	OFFICIAL LANGUAGE	CURRENCY
—	—	Danish krone (DKK)

Last verified: June 2026 | **Guide version:** 2.0 (update of June 2018 IAM guide)

Disclaimer

This Country Guide reflects information believed to be correct at the time of publication. Regulations, procedures and charges are subject to change. IAM does not accept liability for errors, omissions, inaccuracies or misinterpretations in this guide. The information provided should not be considered as having been provided or sanctioned by the customs authorities of the country or territory concerned.

Overview

Duty-Free Eligibility

Duty-free conditions (non-EU origin): Household goods that have been owned and used for a minimum of 6 months, and are still intended for the owner's personal use, may be imported duty-free by any person taking up residence in Denmark or within the EU. The shipper must have had a residence outside the EU for a minimum of 12 months. Goods must be imported within 12 months of the owner's registration date in Denmark.

New items (non-EU origin): Subject to customs duty and VAT (currently 25%).

VAT rate: 25% (one of the highest in the EU).

Documents

From non-EU countries (transfer of normal residence)

- **Danish customs form "Declaration of Personal Property"**

- **Inventory in English**
- **Bill of lading (B/L) or air waybill (AWB); the shipper and consignee must be the same person on both the B/L and AWB**
- **Copy of the importer's passport identification pages**
- **Proof of minimum 12-month stay outside the EU (certification from an authority abroad, lease contract, or work contract)**
- **Proof of registration with Danish authorities: copy of the yellow health card (sundhedskort) or a letter from the local registration office (Folkeregister)**
- **For foreigners: copy of Danish work contract and lease contract in Denmark**
- **Detailed inventory listing brand, alcohol percentage, number, and size of each bottle if alcoholic beverages, tea, or coffee are included in the shipment**
- **Declaration from diplomatic organization (diplomats)**

Household Goods — Specific Information

Registration requirement: The owner must be registered as a resident with the Danish authorities (Folkeregister) before the arrival of the shipment. The CPR number (civil registration number) must be active; an administrative CPR number is not sufficient for customs clearance. The CPR becomes active only after the assignee visits the local registration office and registers in person.

Pre-arrival import: Goods may be imported up to 6 months ahead of the owner's arrival, subject to the owner providing a security deposit to the authorities for applicable duty, tax, and VAT payments.

Customs clearance timing: Per the FIDI guide (December 2023), customs clearance must take place immediately upon arrival of the goods.

Visitors and non-residents: Visitors and Danish citizens who do not reside in Denmark cannot import household goods free of duty.

Returning Danish diplomats: Do not receive customs exemptions or privileges. Their shipments are subject to normal customs regulations including payment of duties and taxes on restricted items.

Secondary residence: The duty-free import of household goods to a secondary residence in the EU is not permitted (since December 1, 2008).

Packed by owner (PBO) cartons: The FIDI guide explicitly warns against using terms like "Miscellaneous" or "PBO" on inventories. The contents of all PBO cartons must be declared on the inventory to facilitate customs clearance.

ISPM 15: All consignments entering the EU must comply with ISPM 15. All arriving solid wood packaging including dunnage must carry the ISPM 15 mark indicating appropriate treatment.

Currency: Danish krone (DKK). Denmark has not adopted the euro but pegs the krone closely to it. Approximately 1 EUR = 7.46 DKK.

Prohibited / Restricted Items

Prohibited Items

- Weapons, ammunition, and explosives — prohibited unless licensed by the Danish Ministry of Justice `PERMIT REQUIRED`
- Narcotics and controlled drugs — strictly prohibited
- Live, dead, and pre-manufactured parts of animals listed under the Washington Convention (CITES) — prohibited unless the Danish Nature Conservancy Board grants a license `CITES`
- Gold and silver in bars — prohibited for import and possession
- Meat and dairy products from non-EU countries (standard EU prohibition, with limited exceptions)

Restricted / Dutiable Items

Traveler Allowances (from non-EU countries)

Alcohol (over 17 years):

- 1 litre of spirits exceeding 22% volume, or 2 litres of alcohol not exceeding 22% volume
- 4 litres of still wine
- 16 litres of beer

Tobacco (over 17 years, by air or sea):

- 200 cigarettes, or 100 cigarillos, or 50 cigars, or 250g smoking tobacco

Tobacco (over 17 years, by land):

- 40 cigarettes, or 20 cigarillos, or 10 cigars, or 50g smoking tobacco

Alcohol, Wine, Spirits, Tea, Coffee, and Tobacco Within Household Goods Shipments

This is a critical area for Denmark. Danish taxes on alcohol and tobacco are among the highest in Europe, and customs enforcement is strict. The FIDI guide explicitly states it is "not advisable to include spirits in removals" due to the high taxes and strict control.

All quantities of wine, spirits, tea, coffee, and tobacco included in household goods shipments must be declared for personal consumption. A detailed inventory is required listing brand, alcohol percentage, number, and size of each bottle. Except for identical bottles, each bottle must be listed separately. Duty and tax will be assessed on what is declared, based on the kind, value, and quantity of each item. Estimates prior to import are not available. All quantities, whether in opened or unopened bottles, will be assessed taxes and duties. Larger quantities will be considered commercial import and may only be imported by licensed importers.

Other Restricted Items

- **Narcotics and medicines** — authorization required `PERMIT REQUIRED`
- **Firearms and ammunition** — license from the Danish Ministry of Justice required, issued through the local police office; a shooting permit is also required `PERMIT REQUIRED`
- **Live plants** — license from the Danish Governmental Plant Protection Service required `PERMIT REQUIRED`
- **Live, dead, and pre-manufactured animal parts** — authorization and license from the Danish Nature Conservancy Board required `PERMIT REQUIRED`
- **Food and tinned goods** — generally not permitted from non-EU countries; contact the destination agent with detailed description for possible exceptions; food must have been in the shipper's possession for 6 months with proof of ownership, otherwise subject to duties and taxes; the FIDI guide recommends not bringing in food or tinned goods as it may delay customs clearance and result in extra expenses
- **Precious metals** — import and possession of gold and silver in bars is prohibited

Inheritances

Inheritances (except wine, spirits, and tobacco) may be imported duty-free within 2 years following the finalization of the estate. Documentation required: will or declaration issued and legalized by the lawyers handling the estate.

Wedding Trousseaux

Duty-free, provided the shipper (if Danish) has resided abroad for at least 12 months. Goods must be imported within 4 months of the wedding. Maximum value EUR 1,000 per gift item. Danish residents cannot import wedding gifts free of duty and taxes.

Vehicles

Vehicle Documents

- **Original foreign registration papers**
- **Insurance card**
- **Original bill of lading (if shipped)**

Specific Information

Denmark's vehicle registration tax (registreringsafgift) is among the highest in the world. This is the single most important fact for movers advising customers relocating to Denmark. The registration tax applies to all vehicles registered in Denmark, whether imported from an EU country or from outside the EU, and whether the vehicle is new or used.

Registration tax structure (2025/2026 rates for passenger cars): The tax is calculated in three brackets based on the vehicle's taxable value (market value in Denmark including VAT, excluding registration tax):

- 25% on the first bracket of value
- 85% on the second bracket
- 150% on value above the second bracket

In addition, a CO_2 emissions surcharge is applied per gram of CO_2 per km, ranging from DKK 280-294 per gram (lowest bracket) up to DKK 1,064-1,115 per gram (highest bracket, 2025/2026). A base deduction of DKK 24,300 (2025) / DKK 25,500 (2026) is applied for private cars.

The practical result: The registration tax on a typical mid-range car can easily exceed 100% of the vehicle's pre-tax value. For example, a car with a Danish market value of DKK 200,000 could incur registration tax of DKK 150,000-250,000 or more depending on CO_2 emissions. Customers should be advised to obtain a binding ruling on the registration tax amount before importing a vehicle.

Electric vehicles: Benefit from reduced registration tax (40% of calculated tax through 2025, rising to 48% in 2026, and increasing by 8% annually until reaching 80% in 2030). EVs also receive a special deduction of DKK 165,000 (through 2025). These rates are changing year by year.

Duty-free import exemption: Cars, motorcycles, airplanes, caravans, pleasure crafts, and motor trailers may be imported free of customs duty (not registration tax) if the vehicle has been in the owner's possession and registered abroad for a minimum of 6 months, and the owner has lived outside the EU for at least 12 months. However, the Danish vehicle registration tax still applies regardless of the duty-free exemption.

Non-EU vehicles: When importing from outside the EU, customs duty of 10% plus VAT of 25% applies on the invoiced price, freight, and costs, unless the vehicle qualifies as household effects (in which case it may be imported free of duty and VAT). The registration tax still applies on top of this.

Registration deadline: The owner must register the vehicle within 30 days of moving to Denmark. Driving on foreign plates after this period is prohibited for residents.

Registration process: Five steps: (1) inform the Danish Motor Vehicle Agency (Motorstyrelsen) via online application before importing; (2) have the vehicle inspected at an authorized inspection center (registration inspection plus customs inspection); (3) request a valuation from the Danish Register of Motor Vehicles or via a private valuation business; (4) pay the registration tax; (5) register the vehicle and buy number plates.

Alienation restriction: Per the FIDI guide, a car imported free of duty may not be sold, pawned, or rented out within 12 months of importation.

Binding ruling: The Motor Vehicle Agency offers binding rulings on registration tax amounts before import, which is strongly recommended given the complexity and cost.

Motorcycles: Registration tax is 45% on the first DKK 69,100 of value and 60% on the remainder (2025 rates).

Driving: Driving is on the RIGHT-hand side of the road.

Pets

Requirements

- **EU Pet Passport issued by an authorized veterinarian in the origin EU country**
  From EU member states:
- **ISO 11784/11785 compliant microchip (implanted before rabies vaccination)**
  From EU member states:
- **Current rabies vaccination (pet must be at least 12 weeks old; 21-day wait after primary vaccination)**
  From EU member states:
- **ISO 11784/11785 compliant microchip**
  From non-EU listed countries (including USA, Canada, Australia, etc.):

- **Current rabies vaccination (primary: at least 21 days before travel)**
  From non-EU listed countries (including USA, Canada, Australia, etc.):
- **EU Health Certificate issued by a USDA-accredited veterinarian (for U.S. origin) and endorsed by USDA APHIS**
  From non-EU listed countries (including USA, Canada, Australia, etc.):
- **All of the above, plus**
  From non-EU unlisted countries:
- **Rabies antibody titer test at an EU-approved laboratory; result must be at least 0.5 IU/ml; pet cannot travel until at least 3 months after the blood sample date**
  From non-EU unlisted countries:

Specific Information

Denmark follows standard EU pet import regulations under Regulation (EU) No 576/2013, with one additional requirement.

Denmark-specific requirement: Echinococcus multilocularis (tapeworm) treatment for dogs. Dogs entering Denmark must be treated against the tapeworm Echinococcus multilocularis between 24 and 120 hours (1-5 days) before travel. All details of the treatment must be entered in the pet's passport or EU health certificate. This requirement applies when entering Denmark from any country except Finland, Ireland, Malta, Norway, and Northern Ireland (which share this requirement mutually).

Microchip before vaccination rule: Standard EU requirement. The microchip must be implanted before rabies vaccination is administered.

Primary vs. booster vaccination: Standard EU rules apply. First vaccination after microchip (or after any lapse) is "primary" and valid for only 1 year under EU rules, even with a 3-year vaccine. 21-day waiting period after primary vaccination.

Tattoo identification: Accepted only if applied before July 3, 2011 and clearly legible, with all rabies vaccinations kept current.

No quarantine: Under normal circumstances, quarantine is not required for healthy animals with valid documentation.

No banned breeds at national level: Denmark repealed its breed-specific legislation in 2014. However, certain breeds may still face restrictions under local housing rules.

Original documents must accompany the pet: All original documents must be available at each point of transshipment and border crossing.

CDC rabies status: Denmark is NOT on the U.S. CDC's list of high-risk countries for dog rabies.

Common mistakes: Forgetting the tapeworm treatment for dogs (Denmark-specific, must be within the 24-120 hour window before arrival). Vaccinating before microchip implantation. Not having the bilingual EU health certificate.

Consignment Instructions

Contact the destination agent to ensure all requirements have been met prior to import, especially for differences regarding air/sea/road shipments.

CPR registration before shipment arrival: The shipper must have an active CPR number before customs clearance can begin. An administrative CPR number is not sufficient. This means the shipper should arrive in Denmark and register at the Folkeregister before the shipment arrives.

Inventory detail: Inventories must be in English. PBO cartons must have contents declared. Do not use "Miscellaneous" as a description. Alcohol, tea, coffee, and tobacco must be inventoried in full detail (brand, percentage, quantity, bottle size, each bottle listed separately unless identical).

Vehicle advice is critical: Given the extremely high registration tax, movers should proactively advise customers about the cost of importing a vehicle to Denmark. Many relocating employees choose to sell their vehicle before moving and purchase one in Denmark instead. A binding ruling from the Motor Vehicle Agency is strongly recommended before shipping any vehicle.

Alcohol advice: Due to Denmark's high excise taxes on alcohol and strict customs enforcement, the FIDI guide recommends against including spirits in removals. If alcohol is included, expect duty and tax assessments that may significantly exceed the value of the alcohol itself.

Security deposit for pre-arrival shipments: If goods arrive before the shipper (up to 6 months in advance), a security deposit covering duty, tax, and VAT must be provided.

Ports of entry: Copenhagen (primary port), Aarhus, and Aalborg. Air freight typically arrives at Copenhagen Airport (Kastrup).

Special territories: Greenland and the Faroe Islands are part of the Kingdom of Denmark but are NOT part of the EU. Different customs rules apply to shipments to/from these territories.

Cultural & Other Information

- OpenFactBook — Denmark (replaces CIA World Factbook) — verified 200
- Wikipedia — Denmark — verified 403 to bots, works in browser
- Danish Customs Agency (Toldstyrelsen) — verified 200

- Danish Motor Vehicle Agency (Motorstyrelsen) — Importing Vehicles — verified 200
- Danish Motor Vehicle Agency — Registration Tax Rates — verified 200
- Life in Denmark — Motor Vehicles — verified 200
- Danish Ministry of Foreign Affairs — verified 200
- USDA APHIS — Pet Travel to Denmark — verified 200
- PetTravel.com — Denmark Pet Import Requirements — verified 200
- EU Pet Travel Regulations — verified 200
- VisaHQ — Denmark Customs — verified 200

EU membership: Denmark joined the EU in 1973 and the Schengen Area in 2001. Denmark has opt-outs from certain EU policies, including the euro.

Currency: Danish krone (DKK). Denmark has not adopted the euro. Approximately 1 EUR = 7.46 DKK.

Language: Danish is the official language. English is very widely spoken.

Special territories: Greenland and the Faroe Islands are autonomous territories within the Kingdom of Denmark but are NOT part of the EU. Customs regulations differ for these territories.

Quick Links & Resources

- Find Movers in Denmark (IAMX Directory)
  https://iamovers.mobilityex.com/index.html#/search?loc=Denmark&lat=56.2639&lng=9.5018&range=50&assocs=800&fvw=c&ctry=Denmark
- Foreign Embassies in Denmark
  https://www.embassypages.com/denmark
- Danish Ministry of Foreign Affairs
  https://um.dk/en
- OpenFactBook — Denmark (replaces CIA World Factbook)
  https://www.openfactbook.org/countries/denmark/
- Wikipedia — Denmark
  https://en.wikipedia.org/wiki/Denmark
