

Imported vehicle

There are several steps necessary for the registration of an imported vehicle in Belgium.

- The vehicle should be cleared by a Customs and Excise office which will provide an application form for registration (for customs and tax issues: see below).
- The second-hand vehicle should undergo a roadworthiness test, except if you were already the owner abroad (your name is on the foreign registration certificate).
- The application form for registration should be given to your insurer.
- The application form for registration should be sent to the Vehicle Registration Service (DIV) accompanied by the original foreign registration certificate, a copy of the certificate of conformity, and a copy of the purchase receipt.

Customs and tax

When a private individual buys a vehicle abroad, to be able to register it in their name in Belgium they should take into account **certain rules**. These conditions depend on:

- the country from which you buy the vehicle
- the age of the vehicle: for new vehicles, other rules apply only to old vehicles.
A vehicle is considered as new if it was bought less than six months ago or if there is up to 6,000km on the odometer. A vehicle that is not new has more than 6,000km on the odometer and is more than 6 months old.

Within the European Union

As soon as you arrive on Belgian soil with the purchased vehicle, you should go to the **Belgian customs office of your choice**. If you declare a new vehicle, you should submit a VAT certificate. With a used vehicle, you do not need to submit a VAT declaration, but you are still required to go to a customs office.

At the customs office, you should show the following documents:

- a purchase invoice and any other sales documents
- an original foreign attestation of registration or complete and original foreign registration certificate
- the application form for **registration of a vehicle**.

Outside of the European Union

If you purchase a vehicle outside the European Union, **you must declare it at the first customs office** that you arrive at upon crossing the border into the **European Union**. This could be in Belgium itself or in another European Member State. If you declare the vehicle in another Member State, you may choose to complete the other import formalities in the same place or in Belgium.

The customs office in Belgium or in another Member State

At the customs office, you should produce the following documents:

- the IM4 or EU 4 document
If you have gone to the customs authority in another Member State, you should show this document to the Belgian customs office.
- the purchase invoice and other sales documents

- the original foreign attestation of registration, or complete and original foreign certificate of registration
- the **application form for a vehicle**, the customs officials will place a 705 sticker and tick the W box on the form

At the customs office, you should pay the following **taxes**:

- Import duty. This amount is calculated based on the value and type of vehicle. For a car, for example, this tariff is set at 10%.
- The VAT is calculated according to the customs value, the import duty and any extra fees. This amount depends on the VAT level in the Member State; in Belgium this is 21%.

The customs office is in another Member State, but you wish to complete the formalities in Belgium

At the customs office **in another Member State**, you should produce the following **documents**:

- a T1 document with the address of a Belgian customs office as the final destination
- the purchase invoice and any other sales documents
- the original foreign attestation of registration, or original and complete foreign registration certificate.

At the destination customs office in Belgium, you should show the following **documents**:

- a T1 document
- a IM4 or EU4 document
- the purchase invoice and any other sales documents
- the original foreign attestation of registration, or original and complete foreign certificate of registration
- the **application form for registration of a vehicle**; customs officials will place a 705 sticker and tick the W box on the form.

At the destination customs office in Belgium, you pay the **following duties**:

- Import duties. This amount is calculated based on the customs value and vehicle type. For a car, for example, this rate is set at 10%.
- VAT: 21% of the sum of the customs value, the import duties and any extra fees.

See the site of **FPS Finance** (<http://www.minfin.fgov.be/portail2/fr/themes/transport/vehicles-purchase.htm>) for more information on the purchase of vehicles abroad.