



GOVERNMENT OF GREENLAND  
TAX AGENCY

January 2024

## GREENLANDIC IMPORT CUSTOM DUTIES 2024

Duty. gr. no.	Article type	Unit	Duty rate
004	<b>Chocolate</b> , liquorice, sugar products **	Kg.	63,00 kr.
011	<b>Ethanol containing beverage</b> (Beer, wine, spirits, cider) with an ethanol content between 1,21 and 3,09 volume percent.	Litre	3,85 kr.
012	Between 3,10 and 4,09	Litre	8,80 kr.
013	Between 4,10 and 5,09	Litre	23,00 kr.
014	Between 5,10 and 7,09	Litre	33,00 kr.
015	Between 7,10 and 9,09	Litre	47,25 kr.
016	Between 9,10 and 11,09	Litre	61,50 kr.
017	Between 11,10 and 13,09	Litre	72,50 kr.
018	Between 13,10 and 15,09	Litre	101,00 kr.
019	Between 15,10 and 18,09	Litre	125,00 kr.
020	Between 18,10 and 22,09	Litre	161,00 kr.
021	Between 22,10 and 26,09	Litre	205,00 kr.
022	Between 26,10 and 30,09	Litre	253,00 kr.
023	Between 30,10 and 35,09	Litre	308,00 kr.
024	Between 35,10 and 45,09	Litre	397,00 kr.
025	Between 45,10 and 60,09	Litre	544,00 kr.
026	Between 60,10 and 100,00	Litre	650,00 kr.
031	<b>Mineral water</b> , fizzy drinks and other carbonated beverages.	Litre	7,50 kr.
032	<b>Mineral water</b> , fizzy drinks and other carbonated beverages. Imported to Qaanaaq, Ittoqqortoormiit og Tasiilaq communities by buisness traders.	Litre	5,75 kr.
033	<b>Soft drinks concentrate</b> for the production of carbonated beverages.	Litre	46,30 kr.
034	<b>Packing</b> containing beverages, including concentrates and fruit juices, excl. packing of dairy products: With a net content up to 0,25 litre	Pcs	1,40 kr.
035	<b>Packing</b> containing beverages, including concentrates and fruit juices, excl. packing of dairy products: With a net content exceeding 0,25 litre	Pcs	2,90 kr.
036	<b>Drink water</b>	Litre	1,50 kr.
037	<b>Beverage drinks</b> contents alcohol less than 1,21 percent alcohol volume that contents of koffein more than 149 mg per liter	Litre	15,00 kr.
038	<b>Bags</b> produced in plastic or similar material with a volume of 5 Liters or more up to the handle	Pcs	3,00 kr.
039	<b>Bags</b> produced in plastic or similar material with a volume of less than 5 Liters up to the handle	Pcs	2,00 kr.
040	<b>Printed advertisement material</b> for house hold distribution	Kg.	5,00 kr.
041	<b>Cigars</b> , cheroots and cigarillos weighing up to 3 g the piece.	Pcs	1,43 kr.
042	<b>Cigars</b> , cheroots and cigarillos weighing over 3 g the piece	Pcs	1,73 kr.
043	<b>Cigarettes</b>	Pcs	2,45 kr.
044	<b>Cigarette paper</b> , incl. Case	Pcs	0,52 kr.

045	<b>Tobacco</b> , coarsely cut, granulated, flakes over 1,5 mm slicing with	Kg.	542,00 kr.
<b>Duty. gr. no.</b>	<b>Article type</b>	<b>Unit</b>	<b>Duty rate</b>
046	<b>Other tobacco</b> , finely cut, below 1,5 mm slicing with	Kg.	1.282,00 kr.
047	<b>Snuff / Chew</b> and <b>Other</b> smokefree tobacco	Inv. value	300%
051	<b>Lamb &amp; mutton</b> and derivative products	Kg.	25,00 kr.
057	<b>Products from lamb or mutton</b> , prepared or conserved	Kg.	25,00 kr.
070	<b>Fireworks</b>	Inv. value	100%
071	<b>Mopeds</b>	Pcs	2.530,00 kr.
072	<b>Passenger cars</b> The duty consists of a fixed amount of kr. 50,000 + 100% of the part of the invoice amount exceeding 50,000, but not kr. 150,000 + 125% of the rest		Variable
073	<b>Vans</b> below 4 tons total weight The duty consists of a fixed amount of kr. 50,000 + 50% of the part of the invoice amount exceeding 50,000		Variable
080	<b>Trucks, Buses and vans</b> over 4 tons total weight	Pcs	50.000,00 kr.
084	<b>Jetski</b>	Pcs	30.000,00 kr.
090	<b>Perfumes, cosmetics and toiletries</b> except: soap, dental care products, shampoo which only consists of soap, deodorant, bathing salt, powder and baby care products	Inv. value	38%
091	<b>Gambling machines</b> , electronic billiards, target shooting machines etc.	Inv. value	50%

Below appear the rates regarding refund and refund fee. These are secluded from the rest , since they are not a duty. However, they are to be included in the duty report forwarded the Tax Agency - just like the duties. Likewise is the importer charged with refund (P1) and refund fee (PG1) simultaneously as the import duties and tariffs. Hence, refund and refund fee appear on this list.

<b>Duty. gr. no.</b>	<b>Article type</b>	<b>Unit</b>	<b>Rate</b>
101	Refund	Pcs.	2,00 kr.
102	Refund fee	Pcs.	0,60 kr.

See overleaf for further information regarding some of the articles

#### **Vehicles exempt from import duties:**

**Ambulances, police vehicles, fire trucks, cars used by diplomats, construction machines, hearses and tractors**

#### **Vehicles exempt from import duties until 1. January 2025:**

**Vehicles, which only uses electricity or hydrogen as fuel – as well as plug-in-hybrid cars that use rechargeable batteries for energy storage.**

**Duty group nr. 001 SUGAR and SYRUP has been repealed from 1. january 2024 to 31. December 2024**



<b>Duty gr. no.</b>	<b>Article type</b>
4	For these duty groups there are no specific regulation when introduction articles. However there are specific regulations when entry into Greenland
011 - 026	Articles mentioned in these duty groups can only be sent or imported if the article receiver has been granted an import permit/ one-time permit for the article in question. Beer, no matter if the alcohol percentage is below than 1,21%, can only be imported if Greenland Home Rule Government has granted special permission. While completing the custom declaration for beer, wine and spirits, the alcohol percentage has to be noted on the declaration
031	Carbonated soft drinks are allowed to be imported to Greenland, as long as these are included in the refundsystem.
032	Exception to duty group 031. The areas mentioned are covered by the Greenlandic refundsystem. The use of the duty group requires that the import is done in connection with resale.
033	This duty group includes all concentrates to be used in the production of carbonated drinks through soft drink machines or similar machines
034 - 035	The duty group includes all packing for beverages. However, dairy product packing is exempt. Exempt from duty in general: Packing containing beer or carbonated drinks, which is imported by companies with a resale purpose in the areas around Qaanaaq, Ittoqqortoormiit and Tasiilaq.
036	The duty group includes drink water
037	The duty group includes beverage drinks contents alcohol less than 1,21 alcohol per volume that contents of koffein more than 149 mg per liter
040	The duty comprises all printed advertisement material, except: 1) Postal shipments, to which regulation issued pursuant to Section 6(1) of Greenland Parliament Act No. 3 of 15 April 2011 on Post applies, 2) Weekly papers, and 3) Telephone directories
041-047	Articles included in these duty groups can only be sent and imported if the article receiver has been granted import permission for the article(s). When declaring custom duty for cigars, cheroots and cigarillos, the unit weight for each category in the duty groups has to be mentioned on the declaration. When declaring custom duty for smoking tobacco, the slicing width has to be mentioned on the declaration
051	The duty group includes all articles subjected to the custom tariff article code from 0204.10.00 to 0204.43.90 as well as articles 0206.80.99, 0206.90.99, 0210.90.11, 0210.90.19, 0210.90.60
052	The duty group includes all articles subjected to the custom tariff pos. 02.01
053	The duty group includes all articles subjected to the custom tariff pos. 02.02 as well as articles subjected to the articles codes 0210.20.10 and 0210.20.90
054	The duty group includes all articles subjected to the custom tariff pos. 02.03

055	The duty group includes all articles subjected to the custom tariff article code from 0210.11.11 to 0210.06.60 as well as articles with codes from 0210.90.31 to 0210.60.39
057	The duty group includes all articles subjected to the custom tariff article code 1602.10.00, 1602.90.72 and 1602.90.74, 1602.90.76 and 1602.90.78.
058	The duty group includes all articles subjected to the article custom tariff article code from 1602.10.00 as well as from 1602.50.10 and 1602.50.80 to 1602.90.61 and 1602.90.69.
<b>Duty gr. no.</b>	<b>Article type</b>
059	The duty group includes all articles subjected to the custom tariff article code 1602.10.00 as well as from 1602.41.10 to 1602.49.90 and 1602.90.51.
060	The duty group includes all articles subjected to the custom tariff pos. 16.01.
061	The duty group includes all articles subjected to the custom tariff article code 1602.20.11, 1602.20.19 and 1602.20.90.
070	The duty group includes all articles subjected to the custom tariff article code 3406.10.00
072 - 080	<p>The duty comprises both new as well as second-hand motorised vehicles.</p> <p>Passenger cars comprise all motorised vehicles that are not defined as vans or others. Vans, box vans and trucks comprise motorised vehicles that without any doubt have been constructed and adapted for the transport of goods, and that at the same time only have been space for 1 or 2 passengers next to the driver. Busses, vehicles that without any doubt have been constructed and adapted to carry more than 9 people, incl. the driver, and that are not adapted to other purposes than passenger transport. The following motorised vehicles are exempt from duty: Motorised vehicles that are specially adapted and exclusively used for fire extinguishing and rescue operations. Motorised vehicles that are specially adapted and exclusively used for ambulance and hearse driving.</p> <p>Special work related vehicles that in their construction do not mainly have the objective of transporting goods or passengers on public roads.</p> <p>Smaller self-propelled working tools and tractors.</p> <p>Vehicles belonging to foreign states' diplomatic or consular representations. Smaller cross-country vehicles on 4 wheels or more (ATV, UTV or similar)</p>
090	The duty group includes all articles subjected to the custom tariff pos. 33.03, 33.04, 33.05 as well as the articles with article codes 3307.10.00 and 3307.90.00. However powder with the articles code 3304.91.00 and hair- washing products with the article code 3305.10.00 as well as baby care products, are exempt.
091	The duty group includes gambling machines, both machines giving winnings and those that do not, e.g. electric billiards, electric target shooting machines etc. Please notice that shampoo which only consists of soap is specified here in contrast to earlier overviews.
101 and 102	Include refund and refund fee. Importers are to report and pay refund and refund fee on all packaging defined as refundable packaging. See further information in this guide from the Tax Agency: "Import af drikkevarer i pantemballage " or contact the



Tax agency directly.

**Custom declaration forms can be asked for at:**

Government of Greenland Tax Agency

Postboks 1605

DK-3900 Nuuk - Greenland

Tax@nanoq.gl

Telefon (+299) 34 50 00

Fax (+299) 32 45 75

**NOTES:**

**Special rules apply to the introduction of products into the military area Pituffik Space Base.  
This is an unofficial English translation. For the official, and legally binding, documents please  
consult the Greenlandic and Danish versions.**