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Instructions on authorisation Temporary admission

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Instructions for holders of authorisations for temporary admission

These customer instructions may be subject to changes. The holder of the authorisation is responsible for compliance with the requirements of the customs legislation of the EU.

A holder of an authorisation for temporary admission is an operator who has permission to temporarily bring in non-Union goods intended for re-export with either partial or total relief from import duty and free from both VAT and excise duty. The goods are free from the following:

- other charges regarding the case as provided for under other relevant provisions
- commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

The time limit for ending the temporary admission procedure is a maximum of 24 months. Some goods have by law a shorter time limit for ending a procedure. In exceptional situations, the goods may remain under the temporary admission procedure for no more than a total of 10 years.

The granting of the authorisation requires that:

- the goods are intended for re-export without having undergone any change except normal depreciation due to usage
 - repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the procedure shall be admissible
- it is possible to ensure that the goods placed under the procedure can be identified except where, in the view of the nature of the goods or of the intended use, the absence of identification measures is not liable to give rise to any abuse of the procedure or, in the case referred to in Article 223, where compliance with the conditions laid down in respect of equivalent goods can be verified
- the holder of the procedure is established outside the customs territory of the Union, except where otherwise provided
- the requirements for total or partial duty relief laid down in the customs legislation are met
- a valid guarantee is in force
- the business has not committed any serious infringements of customs or tax legislation

The holder of the authorisation commits to informing Customs if any changes in the operation occur that affect the use of the authorisation. The authorisation cannot be used until an amount of guarantee that corresponds to the authorisation has been lodged, and the reference data of the guarantee has been added to the authorisation for temporary admission.

Placing goods under the procedure

The goods are placed under the temporary admission procedure with a customs declaration.

Transfer of rights and obligations

The rights and obligations of the holder of a procedure with regard to goods, which have been placed under the temporary admission procedure, may be fully or partially transferred to a trader who fulfils the conditions laid down for the procedure concerned.

There are separate instructions on rights and obligations in Customs customer bulletin 67/2017 (in Finnish), which where applicable, also concern temporary admission.

Moving goods between different locations within the customs territory of the Union

In special cases, goods under the temporary admission procedure can be moved between different locations in the Union customs territory. The location of the goods and the details of possible movements must be entered in the authorisation holder's records.

Accounts

Records regarding temporary admission only have to be kept if required by the customs authorities.

Equivalent goods

The use of equivalent goods under temporary admission can only be used for pallets and containers, in their spare parts, accessories and equipment, if the use of equivalent goods is permitted in the authorisation for temporary admission.

Ending the procedure

Goods brought in temporarily must be either re-exported or placed under a subsequent customs procedure within the time limit.

A possible authorisation number and 'TA' must be entered into the customs declaration for ending the procedure.

If the goods are re-exported with a re-export declaration, the goods will remain under the temporary admission procedure up to the place of exit. If the re-export declaration is followed by a transit declaration, the place of exit is the transit office of departure.

Staying under customs supervision and customs debt

Goods placed under the temporary admission procedure stay under customs supervision until they are re-exported or placed under a subsequent customs procedure.

If goods have not been placed under a subsequent customs procedure within the time limit for ending the prescribed procedure, or moved to another holder of a procedure, the holder of the procedure must report this to the supervising customs office. A customs debt is incurred for such goods according to Article 79 of the Union Customs Code. Article 85 of the Union Customs Code is implemented when the customs debt is determined.

Applicable legislation: Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council), Articles 22-28, 77, 79-80, 85, 210-225, 250-253
 Commission Implementing Regulation (EU) 2015/2447, Articles 15 and 264-269
 Commission Delegated Regulation (EU) 2015/2446, Articles 15-18, 81, 136, 139, 169, 174, 178-180, 182 and 204-238
 The Transitional Delegated Act (EU) 2016/341, Articles 22 and 55