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Import customer bulletin

Temporary admission of means of transport

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Temporary admission – means of transport

This bulletin explains what the term ‘means of transport’ means under the temporary admission procedure. Furthermore, there is information on e.g. the conditions regarding the relief from import duty for means of transport, on placing them under a procedure as well as on repairing them under the temporary admission procedure.

Means of transport

Total relief from import duty shall be granted for means of road, rail, air, sea and inland waterway transport where they fulfil the conditions of articles 212–216 of the Commission Delegated Regulation (DA) 2015/2446. **Furthermore, the general conditions of the temporary admission procedure must be fulfilled, i.e. the goods must be identifiable and intended to be re-exported.**

Means of transport are

- all vessels (all barges, also ones that are transported on a vessel as well as hovercrafts)
- aircrafts
- motor vehicles (also quad bikes and snowmobiles that are not to be driven on roads, as well as bikes with a motor, trailers, semi-trailers, articulated vehicles and caravans). Please note that bicycles and electrically assisted bikes are not means of transport.
- saddle or draught animals and the vehicles drawn by them
- moving railway equipment and their spare parts
- normal spare parts and equipment accompanying the means of transport, including special equipment for loading, un-loading, processing and protecting goods.

When commercial use of a means of transport is referred to in this bulletin, it means the use of a means of transport for the transportation of persons for remuneration or the use of a means of transport for the industrial or commercial transportation of goods, whether or not for remuneration. Private use means the use of the means of transport for other than commercial purposes.

Definition of a means of transport

In order for the goods to be considered means of transport in accordance with articles 212–216 of the DA, their main function must be the transportation of persons and/or goods at the time of presentation to Customs. The means of transport does not have to be in active use, as long as that is the purpose, and it could be used to transport people and/or goods at the time of presentation to Customs.

If the means of transport is subject to a registration obligation, the existence of a registration can be considered a central element when defining whether it is a means of transport.

Examples:

- Drones can be considered means of transport if they are used or are intended to be used to transport goods.
- An unregistered vehicle can be a means of transport if it is not subject to a registration obligation. E.g., an unregistered vehicle, which is being used exclusively to transport goods on a construction site or in factory, harbour or warehouse areas isolated from general traffic.
- An intact motorcycle on a trailer pulled by a car is brought into the country. The motorcycle could be used to transport a person, therefore, it can also (in addition to the car and trailer) be placed under the temporary admission procedure as a means of transport.
 - In other words, the temporary admission procedure can also be applied when the means of transport is not in active use as it crosses the border.

Means of transport **are not** for example

- an aircraft used or intended to be used for fire protection.
- a vehicle that has not been registered and which is only to be used in a closed off area for recreation and not for transporting persons or goods.

Even though the conditions for total relief from customs duty are not fulfilled, the means of transport could possibly be placed under the temporary admission procedure based on some other article of the DA (see this bulletin section 'Temporary admission of a means of transport as something other than a means of transport').

Conditions for temporary admission of a means of transport with total relief from import duties

The relief from customs duty requires that

- the means of transport is registered outside the customs territory of the EU in the name of a person established outside the customs territory. If the means of transport is not registered, it must be owned by a person established outside the customs territory of the EU and
- the means of transport is used by a person established outside the customs territory of the EU.

Applying for an authorisation and placing goods under a procedure

The applicant (who becomes the authorisation holder when the authorisation is approved) and the holder of the procedure must as a rule be established outside the customs territory of the EU. A natural person is considered as being established outside the customs territory of the EU, when their habitual residence is outside the customs territory of the EU.

Under the temporary admission procedure, the authorisation holder and the holder of the procedure are usually the same person. A person established in the customs territory of the EU can only, in certain circumstances, apply for an authorisation and be a holder of a procedure (see articles 214–216 of the DA). A person who only acts as a representative cannot apply for an authorisation or be a holder of the procedure.

When the good to be imported (means of transport) fulfils the definition of a means of transport and the other conditions for relief from customs duty are fulfilled, it can be placed under a procedure in different ways:

- 1) **through an active measure**, in which case there is no need to submit a separate customs declaration.

Active measures are:

- going through the green or 'nothing to declare' channel in a customs office where the two-channel system is in operation
- going through a customs office which does not operate the two-channel system
- affixing a 'nothing to declare' sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions
- the sole act of crossing the frontier of the customs territory of the Union.

- 2) **an oral declaration**, in which case the customer must choose the red channel (items to declare) on arrival in the country and **always fill in customs form 613**

If the means of transport is brought in as freight, then at least an oral customs declaration must be given and customs form 613 must be filled in. The customer can fill in the form and print it out before arriving at Customs. The form is available on Customs' website: [Forms for special procedures](#).

A person who only acts as a representative cannot provide an oral declaration.

Example:

- A tourist, whose habitual residence is outside the customs territory of the EU, sends their car in advance to Finland as freight. At least an oral customs declaration must be provided for the car and customs form 613 must be filled in. A person who only acts as a representative cannot provide an oral declaration.

3) With a standard (written) customs declaration

If the customer wishes, they can provide a standard customs declaration, in which case a guarantee must be reserved covering the import duties and VAT, which are not collected when the temporary admission procedure is used. In this context, the customer has the possibility to use an agent as a direct representative or a direct representative with the responsibility of a guarantor. When goods are placed under a customs procedure with a standard customs declaration, customs procedure code 53 00 and the national procedure code D03 are used.

If Customs considers that, in the case of placing a means of transport or its spare parts, accessories and equipment under the temporary admission procedure, there would be a serious risk of non-compliance with one of the obligations laid down in the customs legislation, Customs may require that a standard customs declaration be provided.

The authorisation holder/holder of the procedure

The holder of the procedure must as a rule be established outside the EU customs territory (exceptions are mentioned in articles 214–216 of the DA).

Where a means of transport is declared for the procedure through an active measure or orally, the authorisation shall be granted to the person who has the physical control of the goods when the goods are released for the temporary admission procedure. If the person, who has the physical control of the means of transport, acts on behalf of another person, the authorisation shall be granted to the latter person. When a means of transport is used privately by a third person established outside the customs territory of the EU, total relief from import duty shall be granted if the person in question is duly authorised in writing by the authorisation holder.

Examples:

- A person residing outside the EU drives with their own car to Finland. The car is then under their physical control, therefore, the person becomes both the authorisation holder and the holder of the procedure
- The owner of the car is Company X outside the EU. Employee Y of Company X drives the car to Finland (commercial or private use). Employee Y acts on Company X's behalf, therefore, Company X becomes the authorisation holder and employee Y, the holder of the procedure.

On request, the holder of the procedure or another person who uses the means of transport must be able to prove to the customs authorities that the conditions for the temporary admission procedure described above are met. To establish this, e.g. the following information is required:

- an account on the registration of the means of transport outside the customs territory of the EU, in the name of a person established in that territory

- in the absence of registration, proof that the owner of the means of transport is established outside the customs territory of the EU
- proof of the date when the means of transport was placed under the temporary admission procedure
- proof that the user of the means of transport is established outside the customs territory of the EU and a mandate from the authorisation holder if the means of transport is used privately by another person established outside the customs territory of the EU.

Time limits for discharging the procedure

The **maximum time limits** set for the discharging of means of transport are the following:

- for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- for means of road transport privately used:
 - (i) by students: the period they stay in the customs territory of the EU for the sole purpose of pursuing their studies;
 - ii) by persons fulfilling assignments of a specified duration: the period they stay in the customs territory of the EU for the sole purpose of fulfilling their assignment;
 - iii) in other cases, including saddle or draught animals and the vehicles drawn by them: 6 months (this includes so called tourist cars).
- for privately used means of air transport: 6 months;
- for privately used means of sea and inland waterway transport: 18 months;
- for professional hire service and a hiring or rehiring contract based on this service: 8 days, 3 weeks or 6 months. See article 218 of the DA for more details.

Commercial use of means of transport

Commercial use means the use of a means of transport for the transportation of persons for remuneration or the industrial or commercial transportation of goods, whether or not for remuneration. The person who declares the means of transport for temporary admission is to be established outside the customs territory of the EU.

For commercially used means of transport other than rail transport, **the maximum time limit for discharging the procedure is the time required for carrying out the transport operation.** When the time required for the transport has expired, the temporary admission procedure must be discharged with another customs procedure, which in the case of third-country means of transport is usually re-export.

Customs will assess case by case the time required for the transport in question when a period of ten days has passed since the means of transport was brought into the customs territory of the EU.

In cases where a means of transport is regarded as having stayed in the customs territory of the EU for longer than required for the transportation, and there is no acceptable reason for exceeding the time limit, the appropriate import duties on the means of transport must be levied. The means of transport remains in the possession of Customs until the import duties are paid.

The driver can exit the customs territory of the EU leaving the means of transport behind, so long as it is not used during that time. However, the means of transport cannot be left in the customs territory for more than ten days. The holder of the procedure can also be changed, i.e. another person, who is established outside the customs territory of the EU, can leave with the means of transport.

- See also customer notice of 10 January 2017: [Temporary admission of means of transport in commercial use](#)

Repairs, servicing and maintenance of means of transport

An authorisation for the temporary admission procedure is granted, if the condition of the goods placed under the procedure remains the same. However, repairs and maintenance including checks and adjustments are allowed as well as measures, through which the condition of the goods is preserved or through which it is ensured that the goods fulfil the technical requirements during their use under the procedure.

Under the temporary admission procedure, e.g. the following repairs and maintenance tasks can be carried out on the means of transport:

- changing the battery, brakes, oil, windscreen wipers and changing the tyres to similar tyres (changing of summer tyres to winter tyres or friction tyres to studded tyres is not allowed)
- servicing and guarantee work, servicing the air-conditioning system
- repairing and / or servicing means of transport by changing turbines in aircraft or boats.

The abovementioned measures **cannot** be carried out under the temporary admission procedure if they change the means of transport permanently (e.g. installing an air-conditioning system where no such system previously existed), or if the technical performance of the means of transport is permanently improved, or if it gains considerable added value (e.g. painting the means of transport completely). These measures can be carried out under the inward processing procedure.

Examples:

- a car is driven to Finland for repairs. The car can be placed under the temporary admission procedure, since it is used as a means of transport at the time when it is presented to Customs.

- A motorcycle is brought in on a trailer to Finland for service. The motorcycle can be placed under the temporary admission procedure, since it can be used as a means of transport at the time when it is presented to Customs.
- A faulty car, which because of the fault cannot be used to transport persons or goods at the time of import (e.g. no tyres, motor, or windshield), is brought in on a trailer for repairs. The faulty car must be placed under the inward processing procedure, since the car cannot be used at that time for transporting persons or goods.

A person established in the customs territory of the EU can carry out repairs, service and maintenance work, but the means of transport cannot be used unless the holder of the procedure is present.

Using a means of transport

The means of transport is under the responsibility of the holder of the procedure. The holder of the procedure is, among other things, responsible for making sure that the means of transport is used in an appropriate way and that the procedure is discharged within the set time limit.

The holder of the procedure must be able to prove that the conditions for the temporary admission procedure are met.

The holder of the procedure can temporarily exit the customs territory of the EU and leave the means of transport in the customs territory, but a person established in the customs territory of the EU cannot use the means of transport during this time, unless the situation in question is mentioned in articles 214-216 of the DA.

When the holder of the procedure temporarily exits the customs territory of the EU, they do not have to notify Customs. If another person, who is established outside the customs territory of the Union, is going to use the means of transport during this time, they must have a written mandate from the holder of the procedure. The means of transport is still under the temporary admission procedure, and the time limit for discharging the procedure is still running.

Winter storage (recreational boat)

Here the example is a boat, but the instructions concern all means of transport.

The holder of the procedure can temporarily exit the customs territory of the EU for the winter leaving the boat behind, so long as the boat is not used during that time. If the boat is to be left in winter storage, for example in a shipyard, the recommendation is that a written contract be signed with the service provider. During winter storage under the temporary admission procedure, the time limit for discharging the procedure runs normally.

A boat placed under the temporary admission procedure can be repaired or serviced. Improving the standard of equipment, for example, is not allowed under the temporary admission procedure – in such a case the boat must be placed under the inward

processing procedure. See this bulletin section 'Repairs, servicing and maintenance of means of transport.'

During winter storage, the boat can also be placed under the customs warehousing procedure. In that case, the provisions on the customs warehousing procedure apply, e.g. regarding the types of measures the boat may undergo. The customs warehousing procedure interrupts the temporary admission procedure, if there is time left within which the procedure must be discharged. Otherwise, the temporary admission procedure is discharged when the boat is placed under the customs warehousing procedure.

If any greater changes are made to the boat than what is permitted under the temporary admission procedure or the customs warehousing procedure, it must be placed under the inward processing procedure. This procedure interrupts the temporary admission procedure, if there is time left within which the procedure must be discharged. Otherwise, the temporary admission procedure is discharged when the boat is placed under the inward processing procedure.

If the boat is placed under the customs warehousing procedure or under the inward processing procedure, then a standard customs declaration must be submitted. A customs declaration for inward processing can be made by the owner of the boat or the holder of the procedure or a company established in the EU, which completes the inward processing measures. Placing goods under the inward processing procedure requires providing a guarantee. If, after the customs warehousing or inward processing, the boat is again placed under the temporary admission procedure (the time limit for the discharge of the procedure has not run out), then a standard customs declaration is lodged in the name of the person who placed the boat under the temporary admission procedure the first time.

The customer must provide a guarantee to cover the duty and tax debt, if the boat was placed under the temporary admission procedure with a standard customs declaration the first time.

Transfer of the rights and obligations of the holder of the procedure

If the original holder of the procedure permanently wants to transfer to another person all the rights and obligations concerning the means of transport, the other person can declare the means of transport for the following temporary admission.

The new holder of the procedure must be established outside the customs territory of the EU and must ensure that the conditions for temporary admission are still met.

The new holder of the procedure must submit a standard customs declaration to Customs. In order to be able to submit a new customs declaration, there must be time left for the discharge of the original procedure. A new time limit for the discharge of the procedure starts for the new holder of the procedure.

The customer must provide a guarantee to cover the duty and tax debt, if the boat was placed under the procedure with a standard customs declaration the first time.

As the means of transport is declared for the temporary admission procedure with total relief from custom duty in the name of the new holder of the procedure, the previous holder of the procedure is released from their obligations as holder of the procedure.

Temporary admission of a means of transport as something other than a means of transport

If the intended purpose of the means of transport is something other than the transport of goods or persons in accordance with the articles of the DA, then some other article of the DA may possibly be applied for temporary admission (articles 219–227, 231–234 or 236 of the DA).

Examples:

- A motorcycle to be presented in an exhibition is brought in on a trailer pulled by a car. The motorcycle is placed under the temporary admission procedure in accordance with article 234 of the DA (D23), since it will not be used as a means of transport. A standard customs declaration must be lodged for the motorcycle.
 - The car and trailer can be placed under the temporary admission procedure through an active measure, since they are used as means of transport.
- A racing car is driven to Finland for a car race and will not be used as a means of transport. The racing car is placed under the temporary admission procedure through an active measure (DA art. 219, D04) i.e. as a vehicle meant for sports purposes.
- The racing car is brought to Finland on a trailer. The racing car is placed under the temporary admission procedure based on article 219 of the DA (D04) i.e. as a vehicle meant for sports purposes. An oral customs declaration is provided for the racing car + customs form 613.

Means of transport registered within the customs territory of the EU but outside its VAT territory

The abovementioned regulations concerning temporary admission are also applied for import VAT purposes in the customs territory of the EU but outside the VAT territory of the EU, when means of transport arrive in mainland Finland. When the means of transport complies with the regulations concerning temporary admission, and the procedure is discharged through the means of transport exiting the VAT territory of the EU, no import VAT is levied in Finland.

The Province of Åland and The Canary Islands are two of the territories that are part of the customs territory of the EU but not of the VAT territory of the EU. There is a list of customs and fiscal territories on the website www.tulli.fi.

Exemptions from VAT as a means of transport

When the prerequisites for the temporary admission procedure for transport vehicles from EU's customs territory but outside its fiscal territory are met, import in accordance with VAT legislation is not considered as having occurred in Finland, i.e. VAT on import is not levied.

This requires that the means of transport is registered in a territory that is part of the customs territory of the EU but not of the VAT territory of the EU, in the name of a person who is established in the territory in question. If the means of transport is not registered, it must be owned by a person established in the territory in question.

The responsibility for appropriately following the regulations of the temporary admission procedure, which are applied for import VAT, lies with the person who brings the boat to mainland Finland (into the VAT territory). This person is called holder of the procedure. As a rule, the holder of the procedure should be a person who is established outside the VAT territory. The person who uses the means of transport, i.e. the person who has the physical control of the means of transport when it arrives in the VAT territory of the EU, must be established outside the VAT territory of the EU.

The Province of Åland

The Province of Åland is part of the customs territory of the EU but not of the VAT territory of the EU.

The customs provisions on temporary admission with total relief from import duties explained above, are applied also for the purpose of import VAT when a means of transport is brought into the Province of Åland from elsewhere in Finland, from another member state or from outside the VAT territory of the EU as well as when a means of transport from the Province of Åland is brought into mainland Finland.

When the conditions for applying the procedure are met, VAT on import is not levied when a means of transport arrives in the Province of Åland or exits the Province of Åland to mainland Finland.

If you have questions regarding the Åland tax border taxation, you can also contact Mariehamn Customs, [atp.skattegrans\(at\)tulli.fi](mailto:atp.skattegrans@tulli.fi).

Discharge of the procedure

The means of transport must be re-exported or placed under some other customs procedure within the set time limit for the discharge of the procedure. The re-exportation can be done in the same way as when the means of transport was placed under the temporary admission procedure. If the means of transport was placed under a procedure

- with an oral declaration (customs form 613), then the re-export can also be done orally in which case the 613-form that was filled in for importation must be presented at the customs office of exit.
- through an active measure, e.g. by driving or sailing, the re-export can happen in the same way, in which case no separate customs declaration for export is needed.
- with a standard customs declaration, an electronic customs declaration must also be submitted for the re-export of the means of transport. The re-export declaration must be marked 'TA' and the appropriate authorisation number provided, if needed.

If the procedure is not discharged appropriately within the set time limit, a customs debt can be incurred for the means of transport.