



Temporary admission

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1 Terms related to temporary admission

Customs office of placement means a customs office indicated in the authorisation for inward processing, outward processing, a special procedure, temporary admission and the maintenance of storage facilities for customs warehousing, which is authorised to release goods for a special procedure.

ATA carnet means an international customs document for temporary admission issued in accordance with the ATA Convention or the Istanbul Convention.

Special procedures include

1. processing (i.e. customs procedures for inward and outward processing)
2. specific use (i.e. customs procedures for end-use and temporary admission)
3. warehousing (i.e. customs warehousing and free zones)
4. transit.

EU form 302 means a document for customs purposes set out in Annex 52–01 of Commission Delegated Regulation 2015/2446 and issued by or on behalf of the national competent military authorities of a Member State for goods to be moved or used in the context of military activities.

Person means a natural or legal person, or a combination of persons which is not a legal person but is identified to have a legal capacity by the EU or national law.

Re-export declaration is an action whereby a person declares, in fixed format and in a pre-defined manner, of their intention to export goods within the scope of the temporary admission procedure from the customs territory of the Union.

Commercial policy measures mean measures that have been carried out in conjunction with a joint commercial policy in the form of EU provisions applicable to international trade in goods. Tariff measures, such as anti-dumping duties, are not classified as commercial policy measures.

Third countries include countries or regions outside the customs territory of the Union.

Written authorisation means an authorisation granted by the Customs Authorisation Centre for a temporary admission procedure.

Goods of Annex 71–02 are mainly sensitive agricultural products. Roughly speaking, these goods are in Combined Nomenclature codes 1–24, but there are exceptions to this rule at the level of CN (e.g. products not intended for human consumption).

Authorisation applicant is the person who has the right to apply for a temporary admission authorisation.

Authorisation holder is the person for whom Finnish Customs has granted a temporary admission authorisation. Only an authorisation holder can enter goods in the temporary admission procedure.

Traveller means, in the temporary admission procedure, a natural person who does not have a habitual residence in the customs territory of the Union and who temporarily arrives in the customs territory of the Union or leaves the customs territory of the Union after a temporary stay. Note: When a traveller temporarily imports a portable musical instrument to the customs territory of the Union for use as professional equipment, the traveller's place of residence can be inside or outside the customs territory of the Union (Commission Delegated Regulation 2015/2446, Article 226).

Procedure holder is a person who lodges a customs declaration or in whose name a customs declaration is lodged, or a person to whom the rights and obligations concerning the customs procedure have been transferred.

Customs office of discharge means the customs office that, in the temporary admission authorisation, has been authorised to discharge the procedure in question. If the temporary admission procedure is discharged by re-exporting goods, the procedure will be discharged in the customs office of export.

NATO form 302 replaces the customs declaration in temporary admission. It means a document for customs purposes as provided for in the relevant procedures implementing the Agreement between the Parties to the North Atlantic Treaty. The form is used to simplify or facilitate the customs clearance of goods to be moved or used in the context of military activities.

Period for discharge means the time by which goods placed under the temporary admission procedure must be placed under a subsequent customs procedure, must be destroyed or must be taken out of the customs territory of the Union.

Goods to be moved or used in the context of military activities means any goods to be moved or used a) in activities arranged by or under the control of the relevant military authorities of one or more Member State(s) or of a third country with which one or more Member State(s) has (have) concluded an agreement to carry out military activities within the customs territory of the Union; or b) in the context of any military activities undertaken under the Common Security and Defence Policy of the European Union (CSDP) or under the North Atlantic Treaty, signed in Washington D.C. on 4 April 1949.

TORO (transfer of rights and obligations) means that the rights and obligations related to goods placed under the temporary admission procedure are transferred in fixed format and with the approval of Finnish Customs to another person who meets the requirements set for the procedure.

Customs declaration means a measure whereby a person declares, in fixed format and in a pre-defined manner, their intention to place goods under a certain customs procedure and also declares any need to apply certain special arrangements. A customs declaration can be lodged in fixed format (by giving the full dataset at the same time) or in simplified format (by only giving a specific part of the dataset or as an entry made in the declarant's records). In certain special

situations, a customs declaration can also be lodged orally or by taking certain separately defined acts deemed to be a customs declaration.

Customs procedures under which goods can be placed include:

- release for free circulation,
- special procedures, such as temporary admission, and
- exporting.

Customs supervision means the general measures taken by the customs authority to ensure that the provisions of the customs legislation and other necessary legislation applicable to goods are complied with.

Customs debt means a person's obligation to pay import or export duties that are applied to certain goods in accordance with the Union's valid customs law.

Import duty means a duty paid for the importing of goods.

Person established in the customs territory of the Union means either

- a) a natural person whose habitual residence is in the customs territory of the Union, or
- b) a legal person or a combination of persons whose regular domicile, main administrative place of business or permanent establishment is in the customs territory of the Union.

Authorisation involving more than one Member State (Union authorisation) means the following situations:

- the customs declarations concerning placement under a procedure and the discharge of the procedure are lodged in separate Member States, and
- the place of use is located in a Member State other than the Member State in which the customs declaration acting as an authorisation application is lodged.

Supervising customs office means the customs office which has been indicated in the temporary admission authorisation to supervise the procedure in question. If necessary, the supervising customs office will decide whether the time limit for discharging the procedure applied to the single item of goods placed under the procedure.

Customs office of export means the customs office where the re-export declaration for temporary admission is lodged.

Note: The definitions do not wholly conform to the definitions laid down in EU customs law, and the content of the terms has been described more comprehensively in these instructions. If there are differences in the definitions, the definition laid down in EU customs law will be correct and legally valid. These instructions also include interpretations of matters related to the procedure that have not been defined sufficiently explicitly in legislation. These interpretations are based on the guidance document prepared by the Commission and the Member States. It is available on [the](#)

[website of the Directorate-General for Taxation and Customs Union \(DG TAXUD\)](#). *The guidance is not part of compelling legislation, but it provides help in interpreting certain legal provisions as produced and approved by the European Commission and the Member States.*

2 General

The temporary admission procedure is a special procedure, in which non-Union goods are imported into the customs territory of the Union for a specific period for a specific purpose laid down by law, with total or partial relief from import duty. The application of temporary admission requires an authorisation granted by the customs authority.

In temporary admission with total relief from import duty, non-Union goods can be used in the customs territory of the Union without the goods being subject to

- a) import duty;
- b) other charges as provided for under other relevant provisions in force; or
- c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

When goods are placed under the temporary admission procedure with total relief from import duty, no import duty, VAT in connection with import, excise duty or anti-dumping duties will be levied. Only such commercial policy measures that prohibit the entry or exit of the goods into or from the customs territory of the Union apply to goods placed under the procedure. However, the goods will not be subject to any restrictions on their release for free circulation.

Temporary admission can be used if the aim is to re-export the goods and keep them unmodified, with the exception of an impairment of value due to regular use. However, goods can be repaired and maintained, inspected and adjusted, and measures can be taken to maintain the condition of the goods or to ensure that the goods meet the technical requirements set for their use during the procedure.

Temporary admission also requires that goods placed under the procedure can be identified. No identification will be required if it is apparent, based on the nature or end-use of the goods, that this will not result in any misuse of the procedure.

The purposes and requirements of temporary admission are presented in Articles 204–238 of the Commission Delegated Regulation (EU) 2015/2446 as regards detailed rules concerning certain provisions of the Union Customs Code (UCC). Goods that do not meet all the requirements set for total relief from import duty can be placed under the temporary admission procedure with partial relief from import duty (see Section 4.1).

When relief from import duty is later mentioned in these instructions, it means the temporary admission procedure with total relief from import duty, unless otherwise specified.

The provisions of the temporary admission procedure with total relief from import duty also apply to imports from inside the customs territory of the Union but from outside the fiscal territory. These include imports from the Canary Islands into Finland, from mainland Finland or other Member States into the Åland Islands, or from the Åland Islands into mainland Finland (section 101(3) of the Value Added Tax Act, and the act on derogations from the VAT and excise duty law concerning the Åland Islands, 1266/1996).

More information on [the value added taxation of imported goods](#) and [the Åland Islands tax border and importing goods](#) is available on the Finnish Tax Administration's website.

3 Who can receive the authorisation?

In the temporary admission procedure, an authorisation can be granted for a person who uses the goods or arranges their use. The authorisation cannot be granted to a representative only. The end-use of goods determine whether the applicant (who becomes the authorisation holder) and the procedure holder must be established outside the customs territory of the Union or whether the applicant can be established inside the customs territory. Requirements applied to different end-uses are presented in section 19.

In temporary admission, the applicant, authorisation holder and procedure holder are usually the same person.

4 Goods entitled to the procedure

Goods listed in Articles 208–212 or 219–236 of the Commission Delegated Regulation 2015/2446 (DA) can be placed under the temporary admission procedure when the requirements set for temporary admission are met.

The following goods can be placed under the temporary admission procedure:

- pallets, spare parts, accessories and equipment for pallets (Articles 208–209)
- containers, spare parts, accessories and equipment for containers (Articles 210–211)
- means of transport, spare parts, accessories and equipment for means of transport (Articles 212–213 and 216)
- personal effects and goods for sports purposes imported by travellers (Article 219)
- welfare material for seafarers (Article 220)
- disaster relief material (Article 221)
- medical, surgical and laboratory equipment (Article 222)
- animals (Article 223)
- goods for use in frontier zones (Article 224)
- sound-, image- or data-carrying media and publicity material (Article 225)
- professional equipment (Article 226)
- pedagogic material and scientific equipment (Article 227)
- packings (Article 228)
- moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles (Article 229)
- special tools and instruments (Article 230)
- goods used to carry out tests or subject to tests (Article 231)
- samples (Article 232)
- replacement means of production (Article 233)
- goods for events or for sale in certain situations (Article 234)
- spare parts, accessories and equipment (Article 235)
- goods to be moved or used in the context of military activities (Article 235a)
- other goods (Article 236)

4.1 Temporary admission with partial relief from import duty (DA, Article 206)

Provisions on temporary admission with partial relief from import duty are laid down in DA, Article 206. Procedure code D51 must be indicated in the customs declaration.

An authorisation for temporary admission with partial relief from import duty can be granted for goods that do not meet all the requirements set for total relief in Articles 209–216 and 219–236 of DA. No authorisation is granted for consumable goods.

The payable import duty is 3 % of the import duty that should have been paid on the goods if they had been released for free circulation. This amount must be paid for each month or each part of a month during which goods are in the temporary admission procedure with partial relief from import duty. However, the amount of import duty cannot be higher than the amount that would have been paid if the goods were released for free circulation on the day on which they were placed under the temporary admission procedure.

When the procedure is discharged, the amount of import duty becomes payable. In that case, a re-export declaration must be lodged using the customs procedure 3153. Also submit a discharge notification: In the Customs Clearance Service, click on “Contact Customs”. If you are a message declarant, send a “Free form contact” message to Customs. As the reason for contact, always choose the code “008 – Notification of re-export or placement under another customs procedure after temporary admission (OSI)”.

If the import declaration was submitted via the Customs Clearance Service or via message exchange (ITU) and you are discharging the temporary admission procedure with partial relief from import duty, ask Customs for instructions for discharging the procedure. Contact the supervising customs office by email at [valvovatulli\(at\)tulli.fi](mailto:valvovatulli(at)tulli.fi).

You can find the codes used in the Customs Clearance Service and in message exchange on the web page ["Temporary admission"](#).

Value added tax

Operators entered in the VAT register must declare temporary admission with partial relief from import duty by submitting a voluntary VAT return to the Finnish Tax Administration. When Finnish Customs levies import duty on goods, the importer must voluntarily correct the data entered in the VAT return. More information on VAT is available on the Finnish Tax Administration's website under [VAT on imported goods and help in declaring imported goods](#).

Finnish Customs will levy VAT if an operator is not entered in the Finnish Tax Administration's VAT register. VAT is levied when goods are placed under the temporary admission procedure with partial relief from import duty (customs procedure 53XX, national processing code D51). When the procedure is discharged, import duty must be paid on goods for the stay period in the country, and VAT will be levied on the amount of import duty.

5 Applying for an authorisation and granting it

A temporary admission authorisation must be applied for in the country in which goods will be used for the first time.

An authorisation can be applied for using

- 1) a customs declaration, in which case any of the following acts as the application:
 - a standard customs declaration
 - an oral declaration
 - an act deemed to be a customs declaration (active means)
- 2) a written authorisation granted by the Customs Licence Centre.

5.1 Authorisation application based on a customs declaration

In temporary admission, an authorisation can always be applied for using a customs declaration. The customs declaration which you are using in applying for an authorisation can be lodged in three different ways:

- 1) a standard customs declaration
- 2) an oral customs declaration
- 3) an act deemed to be a customs declaration (active means).

An authorisation cannot be applied for using a customs declaration when equivalent goods are used, a retroactive authorisation is applied for, or the question is of a simplified declaration, a centralised clearance or an entry in the declarant's records. In these cases, the customer must have a written temporary admission authorisation granted by the Customs Authorisation Centre.

When an authorisation for using the procedure is applied for using a customs declaration, the authorisation will be granted by releasing the goods for the temporary admission procedure. The authorisation is only valid when the goods are released for the procedure, and it only applies to the item of goods listed in the declaration. The time limit for the discharge of the procedure starts to be calculated from the release for the procedure.

5.1.1 Standard customs declaration

A temporary admission procedure can be applied for goods by lodging a standard customs declaration, which also acts as an authorisation application.

Standard customs declaration refers to an electronic customs declaration with complete dataset provided at the same time on the imported goods. In order for the customs declaration to serve as an application for authorisation, it must be supplemented with additional information required for applying the procedure. The customs declaration shall be submitted via the Customs Clearance Service or via message exchange.

If a private individual cannot submit a standard customs declaration via the Customs Clearance Service, e.g. due to a disability, they must visit a customs office and provide the required information using the customs forms 1143 and 658. Customs will save the declaration and reserve a liability guarantee.

You can find the codes used in the Customs Clearance Service and in message exchange on the web page "[Temporary admission](#)".

5.1.2 Oral customs declaration

When an authorisation application is lodged using an oral customs declaration, it must be lodged in the place in which the goods are presented and declared for temporary admission. When an oral customs declaration is lodged, customs form 613 must always be completed.

A temporary admission procedure authorisation can be applied for using an oral customs declaration in the following situations:

- a) pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport (DA, Articles 208–213);
- b) personal effects and goods for sports purposes imported by travellers (DA, Article 219);
- c) welfare material for seafarers used by crew on a vessel engaged in international maritime traffic (DA, Article 220a);
- d) medical, surgical and laboratory equipment (DA, Article 222);
- e) animals if intended for transhumance or grazing or for the performance of work or transport (DA, Article 223);
- f) equipment used in a frontier zone (DA, Article 224a);
- g) instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant (DA, Article 226(1));
- h) disaster relief material used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union (DA, Article 221);
- i) portable musical instruments temporarily imported by travellers in order to be used as professional equipment;
- j) packings which are imported filled or empty and are intended for re-export, whether filled or empty, bearing the permanent, indelible markings identifying a person established within or outside the customs territory of the Union (Article 228 DA)
- k) radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles; and
- l) other goods, where this is authorised by the customs authorities.

Note: The goods listed in points a–d, h, i and j can also be placed under the procedure using an act deemed to be a customs declaration (see section 5.1.3 below). This means that customers can choose whether to declare goods using an act deemed to be a customs declaration or by lodging an oral customs declaration. The goods listed in the other points must always be placed under the procedure using an oral or standard customs declaration.

However, an oral customs declaration cannot be used for

- 1) goods which are subject to prohibitions and restrictions; or
- 2) goods which are subject to any other special formality provided for in Union legislation which the customs authorities are required to apply.

When an authorisation is applied for using an oral customs declaration, the red channel (goods to declare) must be selected when arriving in the country. In addition, customs form 613 must always be completed.

Form 613 is available on the Finnish Customs website in Finnish, Swedish and English:

[Form in Finnish \(613s\)](#)

[Form in Swedish \(613r\)](#)

[Form in English \(613e\)](#)

5.1.3 Act deemed to be a customs declaration (active means)

An authorisation can be applied for goods, and they can be placed under the procedure using an act deemed to be a customs declaration, including driving or sailing. In this case, no separate customs declaration needs to be lodged with Finnish Customs for goods.

Any of the following acts can be deemed to be a customs declaration:

- going through the green channel (nothing to declare) 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 EU in the following situations:
 - The exception from the requirement to transport the goods to the appropriate place is based on the special circumstances referred to in Article 135(5) UCC.
 - Goods as referred to in Article 136(1), points (a) and (j) DA (pallets, containers, means of transport etc. in accordance with Articles 208–216 DA as well as packings in accordance with Article 228 DA) are deemed to be declared for temporary admission in accordance with Article 139(1) DA.

The following goods can be placed under the procedure by active means:

- pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport (DA, Articles 208–213);
- personal effects and goods for sports purposes imported by travellers (DA, Article 219);
- welfare material for seafarers used on a vessel engaged in international maritime traffic (DA, Article 220);
- disaster relief material used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union (DA, Article 221);
- medical, surgical and laboratory equipment (DA, Article 222);
- portable musical instruments temporarily imported by travellers in order to be used as professional equipment (DA, Article 226);
- packings which are imported filled or empty and are intended for re-export, whether filled or empty, bearing the permanent, indelible markings identifying a person established within or outside the customs territory of the Union (Article 228 DA);
- goods covered by NATO form 302 or EU form 302 (DA, Article 235a).

The following goods cannot be placed under the procedure by active means:

- goods which are subject to prohibitions and restrictions;

- except for goods that are imported into the EU area or moved through the EU area under cover of NATO form 302 or EU form 302;
- goods which are subject to any other special formality provided for in Union legislation which the customs authorities are required to apply;
 - except for goods which are imported into the EU area or moved through the EU area under cover of NATO form 302 or EU form 302.

5.2 Written authorisation granted by the Customs Authorisation Centre

In the temporary admission procedure, a written authorisation granted by the Customs Authorisation Centre is very rarely required. In most cases, an authorisation can be applied for using a standard customs declaration.

A written authorisation is required if

- a customs declaration is lodged simplified,
- a centralised customs declaration is used,
- an entry is made in the declarant's records,
- equivalent goods are used (see section 8), or
- a retroactive authorisation is required (see section 7).

The authorisation must be applied for from the Customs Authorisation Centre. You can apply for a temporary admission procedure authorisation in the [Authorisation Service](#).

Applications are approved for processing no later than within 30 days of receiving the application. Applications will be processed within 30 days of the start of processing. If any additional information is required, Finnish Customs will request the applicant to provide the additional information within the prescribed time, which is 30 days at maximum. In this case, the application will be processed within 30 days after receiving all the information required for making a decision.

A written authorisation enters into force on the granting date or another date indicated in the authorisation. The authorisation is in force for at most five years, or for at most three years in the case of the goods listed in DA, Annex 71–02 (sensitive goods and products).

If you wish to apply for an amendment to a valid authorisation, you can send your application to the Customs Authorisation Centre using the [online Authorisation Service](#).

5.3 ATA and CPD carnet

An authorisation application can also be lodged using an ATA or CPD carnet. In this case, it must be lodged in the place in which the goods are presented and declared for temporary admission.

An ATA or CPD carnet will be accepted as an application for a temporary admission procedure authorisation when all the following requirements are met:

- a) the carnet is lodged in a country that is party to the ATA Convention or Istanbul Convention, and it is confirmed and guaranteed by a guaranteeing association

- belonging to the guarantee chain defined in Annex A, Article 1(d) of the Istanbul Convention;
- b) the carnet concerns the goods and end-uses within the scope of application of the convention on the basis of which it was lodged;
 - c) the customs authorities have approved the carnet; and
 - d) the carnet is in force in the entire customs territory of the Union.

Read more about [temporary admission under an ATA/CPD carnet](#) on the Finnish Customs website.

6 An authorisation involving more than one Member State

When goods are placed under the procedure, goods are used or the procedure is discharged in the area of different EU Member States, the customer needs an authorisation involving more than one Member State.

In temporary admission, an authorisation involving more than one Member State can be applied for using a customs declaration, i.e. a standard customs declaration, an oral customs declaration or an act deemed to be a customs declaration (active means), depending on the end-use. When using a standard or oral customs declaration (form 613s), the places where the goods will be used must be indicated. The processing of the application does not require any consultation procedure between the Member States.

If goods are imported using an ATA or CPD carnet, a regular authorisation involving more than one Member State will not be required.

Furthermore, an authorisation involving more than one Member State will not be required if goods are moved to another Member State through T1 transiting for placement under the subsequent customs procedure there. In this case, T1 transiting will discharge the temporary admission procedure.

If the customer requires a regular authorisation involving more than one Member State, the authorisation must be applied for in the EU Customs Decisions Management System (CDMS). See separate [instructions on how to log in to CDMS and what role to use](#).

Examples of authorisations involving more than one Member State:

Example 1:

Paintings are imported from Switzerland into Finland through T1 transiting for an exhibition, after which they will be moved forward to a similar exhibition in Sweden for which a Finnish company is responsible. From Sweden, the paintings will be re-exported to Switzerland. The Finnish company lodges a standard customs declaration in Finland, indicating *Exhibition A + address, Finland* and *Exhibition B + address, Sweden* as the place of use. As the paintings are re-exported from Sweden, the customs office located in Sweden is indicated as the customs office discharging the procedure in the customs declaration. The Finnish company must obtain a certification of exit from Sweden so that the temporary admission procedure started in Finland can be discharged and the guarantee can be released.

Example 2:

Paintings imported from Switzerland into Finland for an exhibition have been placed under the temporary admission procedure through an authorisation applied for using a customs declaration. Only the exhibition location in Finland is indicated in the customs declaration. The aim is to re-export the goods to Sweden for another exhibition. As places of use cannot be added to an authorisation applied for using a customs declaration afterwards, the customer must carry out T1 transiting from Finland to Sweden, in which case the transiting discharges the 53 procedure carried out in Finland. Another option is that the customer applies for a regular authorisation involving more than one Member State.

Example 3:

A person who has a habitual residence outside the EU sails to a sailing competition that is held first in Finland and then in Sweden. This means that the sailing boat is goods imported for sports purposes (DA, Article 219), and it can be placed under the procedure by active means. When the person sails from Finland to Sweden, they will exit to an international sea area. This is regarded as re-exporting, discharging the temporary admission procedure started in Finland.

7 Retroactive authorisation

All authorisations that enter into force earlier than the authorisation signing date are retroactive authorisations by law. For a retroactive authorisation, a written authorisation must always be applied for from the Customs Authorisation Centre. Apply for a retroactive authorisation in the [Authorisation Service](#). A clarification indicating that the requirements for granting the authorisation are met must be attached with the application.

A retroactive authorisation can be granted if all of the following requirements are met:

- there is a verifiable financial need for it;
- the application is not associated with an attempted criminal activity;
- the applicant has proven, using bank statements or accounting records, that
 - all of the requirements set for the procedure are met;
 - the goods can be identified, if necessary, throughout the period requested in the application;
 - the procedure can be supervised;
- all the formalities required to correct the situation involving the goods can be carried out, including any necessary invalidation of customs declarations;
- no retroactive authorisation has been granted to the applicant during the three years preceding the approval of the application for using the same procedure;
- if the application is used to renew an authorisation concerning similar operations and goods, the application must be submitted within three years after the validity of the original authorisation ends.

Finnish Customs can also grant a retroactive authorisation when goods placed under the customs procedure are no longer available when the authorisation application is approved.

A retroactive authorisation enters into force no earlier than on the date on which the application is approved. Under exceptional circumstances, Finnish Customs may permit an authorisation to enter into force no earlier than one year, or three months with regard to the goods listed in DA, Annex 71–02 (sensitive goods and products), before the date on which the application is approved. If an application serves to renew an authorisation concerning similar operations and goods, Finnish Customs can grant the authorisation so that it enters into force on the date on which the validity of the original authorisation ends. In this case, the retroactive effect of the authorisation can, however, be in force for at most three years. The validity of a retroactive authorisation is five or three years (goods listed in DA, Annex 71–02) at maximum.

If goods are released for free circulation through regular imports and the customer does not have a regular temporary admission authorisation, the customer can apply for a retroactive authorisation.

No retroactive authorisation is required if the customer has a written authorisation granted by the Customs Authorisation Centre, but the goods have erroneously been declared for a procedure from which a customs debt has been incurred (e.g. regular release for free circulation). A customs declaration must be invalidated after the release of goods upon the declarant's reasoned application if the following conditions are met (DA, Article 148(4d)):

- an application is submitted within 90 days of the approval of the declaration;
- the goods have not been contrary to the temporary admission procedure;
- the requirements for placing the goods under the temporary admission procedure would have been met at the time of lodging an erroneously lodged declaration; and
- the customs declaration concerning the customs procedure (temporary admission), for which the goods would have been declared if there had been no error, has been lodged.

Note: All authorisations that enter into force earlier than the authorisation signing date are retroactive authorisations by law. The granting of retroactive authorisations has been restricted by law so that a single operator can only be granted a retroactive authorisation for the temporary admission procedure once every three years. As a result, it is recommended that the authorisation application be submitted at least three months before the requested entry into force.

8 Use of equivalent goods

Equivalent goods are Union goods which are used instead of the goods placed under the procedure.

The use of equivalent goods always requires a written authorisation granted by the Customs Authorisation Centre.

In the temporary admission procedure, an authorisation for the use of equivalent goods can only be granted when an authorisation with total relief from import duty is granted for pallets and spare parts, accessories and equipment for pallets or containers and spare parts, accessories and

equipment for containers (DA, Articles 208–211). An authorisation for the use of equivalent goods will be granted if the appropriateness of the procedure and customs supervision, in particular, can be verified.

In the temporary admission procedure, equivalent Union goods become non-Union goods and replacement goods become Union goods when they are released for the subsequent customs procedure that discharges the procedure or when the equivalent goods are exported from the customs territory of the Union.

Read more about [the use of equivalent goods in special procedures](#).

9 Negative decisions

A negative decision can be issued for applications regarding

- a written temporary admission authorisation;
- an authorisation granted using a standard customs declaration;
- a retroactive authorisation; or
- an extension to time limits.

Before issuing a negative decision, the applicant will be provided with information of the facts on which the decision is based. The applicant will be provided with a proposed decision, giving 30 days to submit a rejoinder. The calculation of the time limit starts when the applicant receives or is deemed to have received the information from Finnish Customs. If the decision is sent by post as an advice of delivery, it is deemed to have been received on the date indicated in the advice of delivery. A decision sent by post as a regular letter is deemed to have been received within seven days of the sending date, unless otherwise indicated.

If a decision is sent in electronic format as a verifiable document, it is deemed to have been received when the decision has been downloaded from the server, database or other file indicated by Finnish Customs. If a decision is sent as a regular electronic document, it is deemed to have been received on the third day after it was sent, unless otherwise indicated.

The decision will be sent to the applicant after the time limit. The decision can also be confirmed before the given time limit if the customer submits a rejoinder before the time limit or provides information that they will not be submitting a rejoinder. The case will be resolved even if a rejoinder is not submitted within the given time limit.

10 Accounting records

Accounting records must only be kept if Finnish Customs so requires. Records can, for example, be requested in situations where a regular authorisation is granted. The information to be included in records will be defined separately in each case.

11 Representation

The customer can use a representative (intermediary) when goods are placed under the temporary admission procedure using a standard customs declaration.

In the temporary admission procedure, the representative can act as a direct representative or with the guarantor's responsibility. Any indirect representative is not permitted, as the approval of the customs declaration imposes special obligations on the declarant (UCC, Article 170(1)). When goods are placed under the procedure using an oral declaration, the representative cannot complete form 613, as it can only be completed and signed by the declarant (authorisation holder), meaning the person who is responsible for the goods and the procedure.

12 Guarantee

The use of the temporary admission procedure requires that a sufficient liability guarantee is lodged. It can be lodged as an individual or comprehensive guarantee.

An individual guarantee can be lodged in a customs office for the duty and tax liability related to a single import transaction. The guarantee must cover the entire amount equalling unlevied import duties and VAT on imports. However, no guarantee is required if the authorisation application is submitted and goods are placed under the procedure by active means or by lodging an oral customs declaration.

The use of a comprehensive guarantee requires a comprehensive guarantee authorisation granted by Finnish Customs. The comprehensive guarantee is determined according to the customer's guarantee category in conjunction with the declaration procedure.

For placing goods under a procedure with a standard customs declaration, a liability guarantee must always be lodged. Exceptions include the following situations:

- a) materials used in international traffic by airlines, shipping or railway companies or providers of postal services, provided that those materials are distinctively marked;
- b) packings imported empty, provided that they carry indelible non-removal markings;
- c) where the previous holder of the authorisation for temporary admission has declared the goods for the temporary admission procedure, and those goods are subsequently placed under temporary admission for the same purpose (also for a different procedure holder).

Read more about [guarantees](#).

13 The placement of goods under the procedure and the use of goods

Goods are placed under the temporary admission procedure by lodging a customs declaration. A customs declaration can be lodged in different ways, depending on the applicable DA article (see Section 5).

1. Standard customs declaration

A standard customs declaration is submitted electronically via the Customs Clearance Service or via message exchange (customs procedure code 53xx).

Please note: If the operator has a written authorisation, the customs declaration can also be submitted in simplified format, if the authorisation to use simplified declaration allows it.

When a written authorisation applied for beforehand and granted by the Customs Authorisation Centre is used, goods can be placed under the temporary admission procedure during the authorisation's validity.

2. Oral declaration in certain situations (see section 5.1.2)

The customer must select the red channel (goods to declare) and complete customs form 613, i.e. the supporting document where goods are declared orally for temporary admission (DA, Annex 71–01).

3. Active means in certain situations (see section 5.1.3)

Goods can be placed under the procedure in the following ways:

- going through the green channel (nothing to declare) 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 in certain situations.

When the goods are started to be used in accordance with the authorisation, Finnish Customs does not need to be notified. The goods can only be used by the authorisation or procedure holder. If the intention is to transfer the goods to another person, a customs declaration must be lodged using procedure 5353 or an authorisation for transferring the procedure holder's rights and obligations (TORO, see section 17) must be applied for. Goods placed under the temporary admission procedure are under customs supervision until the procedure is appropriately discharged.

14 Time limit for discharging the procedure

Finnish Customs determines the time by which goods must be re-exported or placed under the subsequent customs procedure. This time limit depends on the end-use of the goods.

Goods can be in the temporary admission procedure for a single purpose and under a single authorisation holder's responsibility for at most 24 months. A shorter time limit has been set for certain goods and end-uses. Placing goods under another customs procedure (e.g. customs warehousing) stops the calculation of the time limit. If goods are re-placed under the temporary admission procedure after another special procedure for the same purpose under the same authorisation holder's responsibility, and the originally set time for discharging the procedure is still remaining, the calculation of the time limit will resume. When goods are re-placed under the temporary admission procedure after customs warehousing, for example, the customer must lodge a standard customs declaration.

Shorter time limits for discharging the procedure have been set for the following goods:

- means of rail transport
 - 12 months
- commercially used means of transport other than rail transport
 - the time required for carrying out the transport operations
- privately used means of road transport
 - students
 - the period they stay in the customs territory of the Union for the sole purpose of pursuing their studies
 - persons fulfilling assignments of a specified duration
 - the period they stay in the customs territory of the Union for the sole purpose of fulfilling their assignment
 - other cases, including saddle or draught animals and the vehicles drawn by them
 - 6 months
- privately used means of air transport
 - 6 months
- privately used means of sea and inland waterway transport
 - 18 months
- containers, their equipment and accessories
 - 12 months
- professional hire services, and a hiring or rehiring contract based on them
 - 8 days, 3 weeks or 6 months (see section 19.4)
- animals owned by a person established outside the customs territory of the Union
 - at least 12 months
- goods used to carry out tests or subject to tests used to carry out tests, experiments or demonstrations without financial gain
 - 6 months
- replacement means of production
 - 6 months
- goods for events or for sale in certain situations, delivered by the owner for inspection to a person in the Union who has the right to purchase them after inspection
 - 6 months
- other goods imported on the basis of DA, Article 236
 - at most 3 months.

If goods cannot be used in accordance with the authorisation due to exceptional circumstances, the time limit can be extended reasonably upon a reasoned application submitted by the authorisation or procedure holder. An extension can also be applied for after the original time limit. An extension to the time limit can be applied for a specific time limit laid down by law or a shorter time limit set by the customs authority.

Extension of the time limit for a specific goods item placed under the procedure is applied for from the supervising customs office. If the temporary admission declaration was submitted via the Customs Clearance Service or via message exchange, time limit extension can be requested via the Customs Clearance Service. Time limit extension can be requested via message exchange with the message "Free-form contact" and the reason code "003 – Request for time limit extension". The request for time limit extension can also be submitted to the supervising customs office with customs form 975 or with a free-form application that includes the information requested

in the application form. If the type of representation is direct representation under the guarantor's responsibility, the guarantor's agreement to extend the time limit shall be enclosed.

Goods can be under the temporary admission procedure for at most ten years, except in the case of unforeseen circumstances.

If the aim is to extend the time limit for discharging the procedure set in the written authorisation granted by the Customs Authorisation Centre, the authorisation holder must contact the Customs Authorisation Centre in the online Authorisation Service to request the authorisation to be rectified.

15 Discharging the procedure

The procedure must be discharged within the time set for it.

Temporary admission can be discharged by placing the goods placed under temporary admission under the subsequent customs procedure, re-exporting them from the customs territory of the Union, destroying them without leaving any waste, or abandoning them to the state.

The customs declaration regarding the discharge of the procedure can be lodged by anyone. The declarant does not need to be the original authorisation holder, and TORO may not be required to transfer the right concerning the discharge of the procedure (see section 17). This determines who is responsible for the goods when the procedure is discharged. If no TORO has been made for the discharge of the procedure to another procedure holder, the authorisation holder will be responsible for the goods placed under the procedure at all times.

Appropriate evidence of the discharge of the procedure must be provided for the supervisory customs authority (e.g. a decision on release with confirmation of exit). No evidence needs to be provided in situations where the procedure can have been discharged by re-exporting goods by active means.

15.1 Discharge by re-exporting goods

Temporary admission is usually discharged by re-exporting goods, as it is a requirement for placing goods under temporary admission.

Goods can be re-exported by taking the same action as was taken to place the goods under the temporary admission procedure. How re-exports are declared depends on how they were placed under the temporary admission procedure:

- oral declaration (form 613s)
 - re-exports must be declared at least by lodging an oral declaration so that the customer presents form 613 completed for imports in the customs office of exit
- active means, e.g. driving or sailing
 - re-exports can take place in the same way, in which case no separate export declaration needs to be lodged
- a standard customs declaration

- an electronic re-export declaration must be lodged for goods. The re-export declaration must indicate the letters "TA" (temporary admission) and the appropriate authorisation number, if required.

If goods are exported directly through re-exports, they will remain in the temporary admission procedure until they have exited the customs territory of the Union. Goods must exit the customs territory of the Union before the time limit set for discharging the procedure ends.

Once an electronic and oral re-export declaration has been lodged, goods can also be declared for a transit procedure. In this case, temporary admission will be discharged and the goods will be placed under the subsequent procedure, i.e. transiting. The actual date of exit of the goods from the customs territory of the Union is insignificant in this case, but the goods must be placed under the subsequent customs procedure, i.e. transiting, before the time limit set for discharging the procedure ends.

With regard to vessels, re-exporting usually requires that they travel 12 nautical miles outside territorial waters.

The electronic re-export declaration and any subsequent transit declaration must indicate the letters "TA" and the appropriate authorisation number, if required. If no authorisation number exists, the indication can be "Imported by driving" and the date. This must be done in situations where a means of transport was originally imported by active means but is re-exported as cargo.

When the procedure is discharged by re-exporting goods, there is no statutory time limit for how long the goods must be outside the customs territory of the Union so that they can be re-placed under the temporary admission procedure. However, temporary admission can only be applied lawfully if goods are actually intended to be re-exported outside the customs territory of the Union. The temporary admission procedure cannot be lawfully applied to operations in which goods are only carried across national borders after the discharge of temporary admission without any actual intention to re-export the goods, after which the goods will soon be re-imported into the customs territory of the Union. If an importer has incorrectly used the temporary admission procedure and benefited from it by artificially creating the preconditions required, it must pay all the duties related to the goods.

15.2 Discharge by placing goods under the subsequent customs procedure

Goods placed under the temporary admission procedure can also be declared for and placed under the subsequent customs procedure. Acceptable subsequent customs procedures include:

- release for free circulation and consumption;
- inward processing;
- temporary admission;
- customs warehousing; and
- transit.

Customs declarations following temporary admission must include the indications stated in section 15.1.

15.2.1 Release for free circulation and consumption;

Temporary admission can be discharged by releasing the goods placed under the procedure for free circulation and consumption.

A customs declaration must be lodged for goods released for free circulation (procedure code 4053). In addition, import duties, VAT on imports and any other charges will be levied on the goods in accordance with their community codes. Customs declarations following temporary admission must include the indications stated in section 15.1.

15.2.2 Placement under the customs warehousing procedure

Temporary admission can be discharged by placing the goods under the customs warehousing procedure (procedure code 7153).

Customs declarations following temporary admission must include the indications stated in section 15.1. If the goods are released for free circulation and consumption after customs warehousing, procedure code 4071 must be used. If customs warehousing is discharged by re-exporting the goods, procedure code 3171 must be used.

15.2.3 Placement under the inward processing procedure

Temporary admission can be discharged by placing the goods under the inward processing procedure (procedure code 5153) if the requirements set for inward processing are met.

Customs declarations following temporary admission must include the indications stated in section 15.1.

15.2.4 Placement under the temporary admission procedure

Temporary admission can be discharged by placing the goods under the subsequent temporary admission procedure (procedure code 5353).

In this case, a standard customs declaration must always be lodged, also if the first temporary admission procedure was declared by active means or by lodging an oral declaration. The goods can be placed under the procedure by the same authorisation holder who placed them under the first procedure or by another authorisation holder. The goods can be placed under the procedure for the same or a different end-use.

However, it should be noted that goods can be placed under temporary admission for a single end-use and under a single authorisation holder's responsibility for at most 24 months or for the duration of a shorter time limit set by law for the discharge of the procedure.

Customs declarations following temporary admission must include the indications stated in section 15.1.

15.2.5 Placement under the transit procedure

Temporary admission can be discharged by placing the goods under the external Union transit procedure.

Goods can be placed directly under the transit procedure when they are being transferred to another authorisation holder and the transit procedure is used to carry out the transfer. Goods can also be transferred without any transiting, i.e. without discharging the temporary admission procedure, with the person transferring the goods being responsible for the goods. Instead, another person can assume responsibility when the transit procedure is used. When the intention is to re-export goods, a transit declaration cannot be lodged directly, as a re-export declaration must be lodged first (see section 15.1).

15.3 Discharging by destroying goods without leaving waste or by abandoning goods to the state

The authorisation holder can choose to discharge the temporary admission procedure by destroying the goods without leaving waste. In this case, the goods must be placed under the inward processing procedure for destruction (procedure code 5153, economic condition code 19). Placing the goods under inward processing will discharge the temporary admission procedure.

If the intention is to discharge the procedure by abandoning the goods to the state, the customer must first contact the supervisory customs authority.

15.4 Submitting the documents that certify the discharge of the procedure to Finnish Customs

When the temporary admission procedure has been discharged, a document that certifies the discharge of the procedure, e.g. a certification of exit, must be provided for the supervisory customs authority. It must be submitted no later than on the following date after the end of the time limit set for the discharge of the procedure. The guarantee will be released or returned after the supervisory customs authority states that the procedure has been appropriately discharged.

If goods can be re-exported by lodging an oral declaration, form 613 completed for imports must be presented in the customs office of exit. If the procedure can be discharged by re-exporting goods by active means (e.g. means of transport), no document that certifies the discharge of the procedure needs to be submitted.

16 Movement of goods without discharging the procedure

The authorisation (an authorisation applied for using a customs declaration, oral declaration form 613 or a written authorisation granted by the Customs Authorisation Centre) must indicate all the places and their addresses in which the goods placed under the procedure will be used, and the customs office of discharge.

The goods placed under the procedure can be moved away from the customs territory of the Union without any customs formalities, such as transiting. However, the customer must be able to provide Finnish Customs with information on the location and movements of the goods. The procedure holder is also responsible for goods when they are being moved to another place from the customs territory of the Union.

If a customs declaration related to the procedure is to be lodged in another Member State, an authorisation involving more than one Member State must be applied for (see Section 6).

17 Movement of goods to another authorisation holder

Goods placed under the procedure can be moved to another authorisation holder. The first authorisation holder's responsibility for the goods placed under the procedure ends when the subsequent authorisation holder lodges a customs declaration for placing the goods under the procedure. The first authorisation holder must provide the supervisory customs authority with a clarification using the subsequent authorisation holder's customs declaration to prove that their procedure has been discharged appropriately.

18 TORO

The procedure holder can also transfer their rights and obligations (TORO) in temporary admission, but this is not often necessary. In temporary admission, goods can always be declared for the subsequent temporary admission procedure (see Section 15.2.4) if the rights and obligations associated with them are to be transferred to another operator. This is a simpler way, as each operator has their own authorisation for the procedure and any guarantee lodged for it.

19 Customs debt

If goods placed under the temporary admission procedure with total relief from import duty are released for free circulation in Finland, import duty must be paid on the goods in accordance with their commodity code (UCC, Article 85). The amount of import duty will be determined using the same rules for calculation as when the customs debt was incurred. When non-Union goods are declared for free circulation, the customs debt is deemed to have been incurred when the customs declaration for release for free circulation was approved.

Customs debt incurred through non-compliance (UCC, Article 79)

A customs debt can also be incurred through non-compliance with regulations, e.g. when a certain obligation or condition laid down in customs law is not met.

Non-compliance with obligations includes situations where goods placed under the procedure are used for purposes other than those for which the authorisation was granted or where the procedure is not discharged appropriately within the time limit set.

Non-compliance with conditions includes situations where the authorisation holder is not established outside the customs territory of the Union as required by law.

Even if the customs debt imposed through the subsequent levy of duties is paid, goods will not primarily be released for free circulation, as they will remain under the temporary admission

procedure. The goods must either be re-exported or placed under the subsequent customs procedure.

Calculating the amount of customs debt (UCC, Article 85)

General rules for calculating the amount of import or export duty:

1. The amount of import or export duty will be determined on the basis of those rules for calculation of duty which were applicable to the goods concerned at the time at which the customs debt in respect of them was incurred.
2. Where it is not possible to determine precisely the time at which the customs debt is incurred, that time will be deemed to be the time at which the customs authorities conclude that the goods are in a situation in which a customs debt has been incurred. However, the customs authorities can, based on the information available to them, establish that the customs debt has been incurred prior to the time at which they reached that conclusion.

Debtor

The declarant is the debtor. In the temporary admission procedure, the declarant can only be the authorisation holder or their direct representative (UCC, Article 77(3)). Where several persons are liable for payment of the amount of one customs debt, they will be jointly and severally liable for payment of that amount (UCC, Article 84).

If a customs declaration was lodged based on such information due to which the customs debt cannot be levied in full or in part, the person who provided the information for the customs declaration will also be responsible for the customs debt. That person will be responsible for the debt, insofar as they have known or should have reasonably known that the information they provided was incorrect.

Temporary admission with partial relief from import duty (UCC, Article 77)

When non-Union goods are placed under the temporary admission procedure with partial relief from import duty, a customs debt will be incurred when the customs declaration is approved.

If the customs debt is incurred due to non-compliance with regulations, the amount of import duty paid in the procedure with partial relief from import duty will be deducted from the amount of import duty equalling the customs debt (UCC, Article 79(1) and Article 80(2)).

If temporary admission with partial relief from import duty is discharged by releasing the goods for free circulation, import duty will be levied following the rules for calculation of duty on the date on which the goods were placed under the procedure, that is, in full.

20 Importation subject to tax

Value added tax must be paid on the importation of goods which takes place in Finland (Value Added Tax Act, chapter 1, section 1(2)).

The importation of goods takes place in Finland when the goods were placed under the temporary admission procedure with total relief from import duty when imported in the customs territory of the Union and are in Finland when the procedure is discharged. The procedure can be discharged by the importer, or by Finnish Customs if the conditions of the procedure have been violated.

Importation is also deemed to take place in Finland when goods are imported and placed under the temporary admission procedure with partial relief from import duty in Finland.

Operators entered in the VAT register must declare VAT on imports by voluntarily submitting a periodic tax return to the Finnish Tax Administration.

If the importer is not entered in the VAT register, Finnish Customs will levy VAT on imports.

Finnish Customs will levy VAT on imports not in compliance with regulations.

More information on [the value added taxation of imported goods](#) and [the Åland Islands tax border and importing goods](#) is available on the Finnish Tax Administration's website.

21 End-uses in temporary admission

The end-uses for which goods can be imported and placed under the temporary admission procedure with total relief from import duty are listed in this section. The applicable article of the Commission Delegated Regulation and the code to be indicated in the customs declaration are presented in brackets.

Each subsection indicates, for example, whether the authorisation applicant and procedure holder must be established outside the customs territory of the Union or whether they can be established inside the customs territory. In addition, it is described in general how the authorisation can be applied for and what the longest time limit for discharging the procedure is (see also section 13).

21.1 Pallets and spare parts, accessories and equipment for pallets (DA, Article 208–209, D01)

“Pallet” means a device consisting of two decks separated by bearers or a single deck supported by feet. It may also have a cage-like structure. Goods can be assembled on the pallet deck to form a unit load for the purpose of transporting, handling or stacking it with the assistance of mechanical appliances. The overall height of a pallet is reduced to the minimum to make it compatible with handling by forklift trucks or pallet trucks.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral declaration; or
- by lodging a standard customs declaration.

Total relief from import duties will be granted for spare parts and equipment for pallets where they are temporarily imported to be re-exported separately or as part of pallets.

The maximum time limit for discharging the procedure is 24 months. The temporary admission procedure for pallets can be discharged when pallets that are of the same type or of the same value as those placed under the procedure are exported or re-exported (Commission Implementing Regulation 2015/2447 (IA), Article 322). Equivalent Union goods (pallets or spare parts and equipment for pallets) can be used if the customer has a regular authorisation which permits the use of equivalent goods.

21.2 Containers (DA, Article 210, D02)

“Container” means an article of transport equipment (box, movable tank or other similar structure) which

- is fully or partially enclosed to constitute a compartment intended for containing goods;
- is of a permanent character and accordingly strong enough to be suitable for repeated use;
- is specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;
- is designed for ready handling, particularly when being transferred from one mode of transport to another;
- is designed to be easy to fill and to empty; and
- has an internal volume of one cubic metre or more.

Total relief from import duties will be granted for containers where they have been durably marked in an appropriate and clearly visible place with all of the following information:

1. the identification of the owner or operator, which may be shown either by its full name or by an established identification system, excluding symbols such as emblems or flags;
2. the identification marks and numbers of the container, given by the owner or operator; and
3. the tare weight of the container, including all its permanently fixed equipment.

For freight containers considered for maritime use, or for any other container utilising an ISO standard prefix consisting of four capital letters ending in U, the identification of the owner or principal operator and the container serial number and check digit of the container must adhere to International Standard ISO 6346 and its annexes.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral declaration; or
- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 12 months.

When an authorisation is applied for using a standard customs declaration, the containers must be monitored by a person established in the customs territory of the Union or by a person established outside of the customs territory of the Union who is represented in the customs territory of the Union. That person must, upon request, supply to the customs authorities detailed information concerning the movements of each container granted temporary admission, including the dates and places of its entry and discharge.

The temporary admission procedure for containers can be discharged when containers that are of the same type or of the same value as those placed under the procedure are exported or re-exported (Convention on Customs Treatment of Pool Containers used in International Transport, Annex 1). Equivalent Union goods can be used if the customer has a regular authorisation which permits the use of equivalent goods.

21.3 Spare parts, accessories and equipment for containers (DA, Article 211, D02)

Total relief from import duties will be granted for spare parts, accessories and equipment for containers where they are temporarily imported to be re-exported separately or as part of containers.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral declaration; or
- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 12 months.

Equivalent Union goods can be used if the customer has a regular authorisation which permits the use of equivalent goods.

21.4 Means of transport (DA, Article 212, D03)

See also separate [instructions for the temporary admission of means of transport \(PDF\)](#).

Total relief from import duty will be granted for means of road, rail, air, sea and inland waterway transport where they fulfil the conditions set in Articles 212–216 of DA. In addition, the general requirements for temporary admission must be met, i.e. the goods must be identifiable and they are to be re-exported.

To deem goods as means of transport as laid down in Articles 212–216 of DA, their primary purpose must be the transport of people or goods at the time when they are presented to Finnish

Customs. The means of transport does not need to be in active use, as long as it is intended for and it could be used to transport people or goods at the time when it is presented to Finnish Customs.

If a means of transport is subject to the registration obligation, it must be registered before it can be determined as a means of transport.

The term “means of transport” means:

- any vessel (including lighters and barges, whether or not shipborne, and hydrofoils);
- aircraft;
- motor road vehicles (including non-road all-terrain vehicles and snowmobiles, motorised bicycles, trailers, semi-trailers, combinations of vehicles and caravans);
 - Note: Regular and electric bicycles are not means of transport.
- saddle or draught animals and the vehicles drawn by them;
- railway rolling stock, together with their normal spare parts;
- normal spare parts, accessories and equipment carried on board means of transport, including special equipment for the loading, unloading, handling and protection of cargo.

Means of transport also include:

- drones if they are used or are intended to be used to transport goods;
- vehicles, whether or not shipborne, and which their owner intends to use in the customs territory of the Union for self-transport;
- a lorry which is not permitted to be used to transport people or goods in the customs territory of the Union for environmental reasons, for example, but which can be used for this purpose in third countries;
- an unregistered vehicle if it is not subject to the registration obligation;
 - for example, an unregistered vehicle which is used to transport goods exclusively at a worksite or in a plant, port or storage area separated from regular traffic
- an operational motorcycle transported on a trailer pulled by a car.

The motorcycle could be used to transport a person, even though it is not in active use.

Means of transport do not include:

- aircraft used or intended to be used in fire-fighting;
- vehicles which are unregistered and are intended to be only used in a closed area for recreational activities, not for transporting people or goods.

Total relief from import duty granted for means of transport requires the following:

- The means of transport is registered outside the customs territory of the Union and in the name of a person established outside the customs territory of the Union. If the means of transport is unregistered, its owner must be a person established outside territory of the Union.
- The means of transport can be used by a person established outside the customs territory of the Union.
 - Exceptions include the situations stated in Articles 214–216 of DA (see later in this section).

Even if the requirements for total relief from import duty were not met, it is possible that the means of transport can be placed under the temporary admission procedure based on another article of DA.

In these instructions, the term “commercial use” means the use of means of transport for the transport of people for remuneration or the industrial or commercial transport of goods, whether or not for remuneration. The term “private use” means transport exclusively for personal use, excluding commercial use.

Applying for an authorisation and placing goods under the procedure

The authorisation applicant and procedure holder must be established outside the customs territory of the Union. A natural person is deemed to be established outside the customs territory of the Union when their habitual residence is outside the customs territory of the Union. A person established inside the customs territory of the Union can apply for an authorisation or be the procedure holder only in the exceptional circumstances stated in Articles 214–216 of DA (see later in this section).

An authorisation can be applied for a means of transport, and it can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral customs declaration; or
- by lodging a standard customs declaration.

For a means of transport imported as cargo, at least an oral customs declaration must be lodged and form 613 must be completed. If a means of transport is imported inactively by a traveller, e.g. on a trailer, Finnish Customs may require an oral declaration.

When a means of transport is declared by lodging an oral declaration or by active means, an authorisation will be granted for a person who physically monitors the goods at the time of their release for the temporary admission procedure. If the person acts on behalf of another person, the authorisation will be granted for the other person on behalf of whom the person acts.

When a means of transport is used privately by a third person established outside the customs territory of the Union, total relief from import duty can be granted if the authorisation holder gives an appropriate written consent to this person.

Note: Finnish Customs may require a standard customs declaration to be lodged if it deems that the placement of a means of transport or its spare parts, accessories and equipment under the temporary admission procedure would entail a serious risk of non-compliance with one of the obligations laid down in the customs legislation. In such a situation, the customs authority must inform the declarant thereof without delay after the presentation of goods to customs (DA, Article 163).

Conditions for granting total relief from import duty to persons established in the customs territory of the Union (DA, Article 214)

Persons established in the customs territory of the Union can benefit from total relief from import duty where any of the following conditions is fulfilled:

- a) in the case of means of rail transport, they are put at the disposal of such persons under an agreement whereby each person may use the rolling stock of the other within the framework of that agreement;
- b) in the case of means of road transport registered in the customs territory of the Union, a trailer is coupled to the means of transport;
- c) the means of transport are used in connection with an emergency situation;
- d) the means of transport are used by a professional hire firm for the purpose of re-export.

Use of means of transport by natural persons who have their habitual residence in the customs territory of the Union (DA, Article 215)

In addition to the situations listed in the sub-section above (DA, Article 214), a third-country means of transport can be used, with total relief from import duty, by a natural person established in the customs territory of the Union in the following situations:

1. A natural person uses a means of transport at the request of the registration holder, and they use the means of transport privately and occasionally. The registration holder must be in the customs territory of the Union at the time of use.

Example:

A tourist has driven to Finland from outside the EU for a holiday. They decide to visit Stockholm by requesting one of their Finnish friends to drive them to the airport and pick them up two days later.

The Finnish friend can drive the tourist to the airport using the tourist's car, and also pick them up, because 1) the registration holder, i.e. the tourist, has requested it; 2) the car is used privately and occasionally; and 3) the registration holder is still in the customs territory of the Union.

2. A natural person has hired a means of transport under a written agreement for use privately for one of the following purposes:
 - a) to return to their place of residence in the customs territory of the Union; or
 - b) to leave the customs territory of the Union.
3. A natural person has hired a means of road transport from a professional car hire service under a written agreement for use privately.

Example:

A natural person whose habitual residence is in Finland hires a car from a car rental outside the EU. The person drives to Finland for a holiday using the car (i.e. the car is used privately). The car must be returned outside the EU within eight days.

4. A means of transport is used commercially or privately by a natural person. A person's employer is the owner, hirer or lessee of the means of transport and established outside the customs territory of the Union.
 - The private use of the means of transport is allowed for journeys between the place of work and the place of residence of the employee or with the purpose of performing a professional task of the employee as stipulated in the contract of employment.
 - At the request of the customs authorities, the person using the means of transport must present a copy of the contract of employment.

Relief from import duty in respect of means of transport in other cases (DA, Article 216, D03, D30)

In temporary admission, total relief from import duty can also be granted for means of transport in the following situations:

1. The intention is to register the means of transport under a temporary series in the customs territory of the Union, with a view to re-export in the name of one of the following persons:
 - a) a person established outside that territory (D03);
 - b) a natural person who their habitual residence inside that territory where that person is preparing to transfer normal residence to a place outside that territory (D30).
2. Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Union (D03).

Time limits for discharging the temporary admission procedure in the case of means of transport

Means of road transport:

- Commercially used
 - the time required for carrying out the transport operations
- Privately used
 - students
 - the period they stay in the customs territory of the Union for the sole purpose of pursuing their studies
 - persons fulfilling assignments of a specified duration
 - the period they stay in the customs territory of the Union for the sole purpose of fulfilling their assignment
 - other cases (e.g. tourist vehicles, saddle) or draught animals and the vehicles drawn by them

- 6 months.

Means of air transport:

- Commercially used
 - the time used for carrying out the transport operations
- Privately used
 - 6 months.

Means of sea and inland waterway transport:

- Commercially used
 - the time used for carrying out the transport operations
- Privately used
 - 18 months.

Means of rail transport:

- 12 months

Note: The temporary admission procedure for jointly used means of rail transport can be discharged when means of rail transport of the same type or of the same value than those placed to be used by a person established in the customs territory of the Union are exported or re-exported (agreement between rail transport operators inside and outside the customs territory of the Union).

Time limits for re-export in the case of processional hire services (DA, Article 218)

1. Where a means of transport has been temporarily imported into the Union and has been returned to a professional hire service established in the customs territory of the Union, the re-export must be carried out within six months. The calculation of the time limit starts from the date of entry of the means of transport into the customs territory of the Union.

Where the means of transport is rehired by the professional hire service to a person established outside that territory or to natural persons who have their habitual residence inside the customs territory of the Union, the re-export must be carried out within six months of the date of entry of the means of transport into the customs territory of the Union and within three weeks of the conclusion of the contract on the rehiring.

If the actual date of entry into the customs territory of the Union has not been indicated, the date of entry will be deemed to be the date of conclusion of the hiring contract under which the means of transport was used at the time of entry into that territory.

The means of transport cannot be used for any purposes other than re-export.

2. The means of transport must, within three weeks of the conclusion of the hiring or rehiring contract, be returned to the hire service established in the customs territory of the Union where the means of transport is used by a natural person to return to their place of residence in the customs territory of the Union, or be re-exported where the

means of transport is used by a natural person to leave the customs territory of the Union (DA, Article 215(2)).

3. When a person who has their habitual residence in the customs territory of the Union has hired a means of road transport for private use from a hire service outside the EU, the means of transport must be re-exported within eight days of the date on which it was placed under the temporary admission procedure (DA, Article 215(2)).

21.5 Spare parts, accessories and equipment for non-Union means of transport (DA, Article 213, D03)

Total relief from import duty will be granted for spare parts, accessories and equipment for non-Union means of transport where they are temporarily imported to be re-exported separately or as part of means of transport.

These spare parts, accessories and equipment can be imported on a different date than the means of transport for which the spare parts, accessories and equipment are intended.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral declaration; or
- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.6 Personal effects and goods for sports purposes imported by travellers (DA, Article 219, D04)

Total relief from import duty will be granted in respect of goods imported by travellers resident outside of the customs territory of the Union where any of the following conditions is fulfilled:

- a) the goods are personal effects reasonably required for the journey;
- b) the goods are intended to be used for sports purposes.

The term “traveller” means any natural person who enters into the customs territory of the Union temporarily for purposes of travel, sports, business, professional meetings, health or study.

21.6.1 Personal effects (DA, Article 219a, D04)

The traveller must carry personal effects with them or in their luggage. Goods imported separately as freight are not personal effects referred to in Article 219 DA. In particular situations, Customs may permit the application of Article 236(b) DA (when the goods are imported in particular situations having no economic effect in the Union), in which case the additional procedure is

exceptionally D28. An example of such a particular situation is where a person has arrived or arrives temporarily in Finland, e.g. for fixed-term employment of less than a year. In that case, exemption from customs duty cannot be granted on the basis of the Duty Relief Regulation.

Personal effects include:

- clothing;
- toilet articles;
- cameras, portable musical instruments and other similar goods;
- wheelchairs for persons with reduced mobility;
- sports equipment;
- canoes or kayaks less than 5.5 metres long;
- other articles clearly of a personal nature;
- pets or guide dogs for the visually impaired imported by the traveller if they are not imported for an exhibition or competition, for example.

More examples of personal effects are available under Special Procedures in the [Commission Guidance document](#).

The authorisation applicant and procedure holder can be

- a natural person established outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral declaration; or
- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months. However, the traveller must re-export their personal effects no later than when they exit the customs territory of the Union.

21.6.2 Goods for sports purposes (DA, Article 219b, D04)

To declare goods for the procedure as goods for sports purposes, the traveller must carry the goods with them or in their luggage. Goods imported separately as cargo can also be goods for sports purposes in such a case, for example, where a sports team arrives on a different plane than their goods.

Goods imported for sports purposes include track and field equipment, ball game equipment, winter sports equipment, sportswear, water sports equipment, sports equipment for persons with reduced mobility, motor vehicles, and other similar articles.

More examples of goods for sports purposes are available under Special Procedures in the [Commission Guidance document](#).

Goods are intended for sports purposes if they are used at an event

- whose existence can be verified;
- which has an official organiser;
- in which the traveller has verifiably registered or intends to register.

The authorisation applicant and procedure holder can be

- a natural person established outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration when the traveller carries the goods or brings them inside luggage;
- by lodging an oral declaration when goods are imported as freight, or;
- by lodging a standard customs declaration when goods are imported as freight.

The maximum time limit for discharging the procedure is 24 months. However, goods for sports purposes imported by the traveller must be re-exported no later than when the traveller exits the customs territory of the Union.

See also instructions for [goods imported into Finland from outside the customs territory of the Union for international sports competitions \(PDF\)](#).

21.7 Welfare material for seafarers (DA, Article 220, D05)

Welfare material for seafarers includes books and newspapers, sound and image reproducing instruments, films, sports gear, hobby material and equipment for religious activities.

More examples of welfare material for seafarers are available under Special Procedures in the [Commission Guidance document](#).

Total relief from import duty will be granted for welfare material for seafarers in the following situations:

- a) they are used on a vessel engaged in international maritime traffic;
- b) they are unloaded from such a vessel and temporarily used ashore by the crew;
- c) they are used by the crew of such a vessel in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- In the situation under point a):
 - by lodging an oral declaration; or
 - by an act deemed to be a customs declaration;
 - by lodging a standard customs declaration.
- In the situations under points b) and c):
 - by lodging a standard customs declaration.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

The maximum time limit for discharging the procedure is 24 months.

21.8 Disaster relief material (DA, Article 221, D06)

Total relief from import duty will be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union. The disaster or similar situation must have taken place in Finland for such material to be imported with total relief from import duty based on this article.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral declaration; or
- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.9 Medical, surgical and laboratory equipment (DA, Article 222, D07)

Total relief from import duty will be granted for medical, surgical and laboratory equipment which is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities. The equipment must be intended for diagnostic or therapeutic purposes.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging an oral declaration; or
- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.10 Animals (DA, Article 223, D08)

Total relief from import duty will be granted for animals owned by a person established outside the customs territory of the Union. The term “animals” means all kinds of living animals. When this article is applied, the owner does not need to be in the customs territory of the Union at the same time. For example, a dog can be left temporarily in Finland, while the dog owner exits the customs territory of the Union.

Animals can be placed under the temporary admission procedure for the following purposes, for example:

- dressage;
- training;
- shoeing or weighing;
- veterinary treatment;
- testing (e.g. with a view to purchase);
- participation in shows, exhibitions, contests, competitions or demonstrations;
- entertainment (circus animals, etc.);
- touring;
- exercise of function (police dogs and horses, detector dogs, etc.);
- rescue operations;
- transhumance or grazing;
- performance of work or transport.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for animals, and they can be placed under the procedure

- by lodging a standard customs declaration;
- also by lodging an oral declaration in the case of animals for the purpose of transhumance or grazing, or the performance of work or transport.

Note: A traveller established outside the EU can import their own pet or guide dog as a personal effect (DA, Article 219) if it is not imported for an exhibition or competition. In this case, no separate customs declaration is required. In these situations, the animal must be re-exported no later than when the traveller exits the customs territory of the Union.

Note: Temporary admission is not applicable when an animal, e.g. a mare, is imported for breeding, as it is required that the condition of goods placed under the procedure remains unchanged. In this case, the purpose of importing is breeding, and a pregnant animal is not in the same condition when it is re-exported. In these situations, the animal must be placed under the inward processing procedure or declared for free circulation in the form of regular imports.

The importing of animals involves restrictions that need to be identified before they are imported and placed under the procedure. See the restrictions on the [Finnish Food Authority's website](#).

The time limit for discharging the procedure is at least 12 months. Goods can also be re-exported or the procedure can be discharged before the end of the time limit.

When the animals listed in a single customs declaration and placed under the temporary admission procedure have given birth to animals whose total value is more than EUR 100 in the customs territory of the Union, they are deemed to be non-Union goods. If these born animals remain in Finland, they must be declared for free circulation. Animals born in the customs territory of the Union do not need to be placed under the temporary admission procedure, but a customs declaration must be lodged to discharge the procedure, as for the mother as well.

Examples of the temporary admission of animals:

Example 1:

Animals are imported for an exhibition on a shared means of transport, e.g. a bus. A standard customs declaration must be lodged. A declaration can be lodged for each animal in their owner's name, or a single standard customs declaration can be lodged in the name of the person who assumes responsibility for the temporary admission procedure for the animals. A list of the animals imported and their owners (animal's name, owner's name and address) must be attached with the declaration. The procedure is 53XX D08. The procedure is discharged by lodging an electronic re-export declaration.

Example 2:

Draught dogs are temporarily imported into Finland for dog sledding. Because the activity is regarded as the performance of work or transport, the customs declaration can be lodged orally (form 613). The authorisation applicant and procedure holder can also be an operator established in the customs territory of the Union, e.g. a travel company. The procedure is discharged in the same way, i.e. by presenting form 613 completed for importing at a customs office.

21.11 Goods for use in frontier zones (DA, Article 224, D09)

Total relief from import duty will be granted for the following goods intended to be used in frontier zones:

- a) equipment owned and used by persons established in a frontier zone of a third country adjacent to the frontier zone in the Union where the goods are to be used;
- b) goods used for projects for the building, repair or maintenance of infrastructure in such a frontier zone in the Union under the responsibility of public authorities.

In these instructions, the term "goods imported as frontier traffic" means:

- goods carried by frontier zone inhabitants in the performance of their profession or trade (doctors, craftsmen, etc.);
- personal or household effects of frontier zone inhabitants imported by them for repair, manufacture or processing;
- equipment intended for working on land located within the frontier zone of the territory of temporary admission;
- equipment owned by an official body, imported in connection with a relief operation (fire, floods, etc.).

The term "frontier zone" means an area of the customs territory adjacent to the land frontier, the extent of which is determined in national legislation and whose limits serve to distinguish frontier traffic from other traffic. The term "frontier traffic inhabitants" means persons established or resident in a frontier zone. The term "frontier traffic" means importations carried out by frontier zone inhabitants between two adjacent frontier zones.

The authorisation applicant and procedure holder can be established

- In the situations under point a):

- outside the customs territory of the Union
- In the situations under point b):
 - inside or outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- In the situations under point a):
 - by lodging an oral declaration; or
 - by lodging a standard customs declaration;
- In the situations under point b):
 - by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.12 Sound-, image- or data-carrying media and publicity material (DA, Article 225, D10, D11)

Total relief from import duty will be granted for the following goods:

- a) media carrying sound, image or data supplied free of charge and used for the purposes of demonstration prior to commercialisation, producing sound track, dubbing or reproduction (D10);
- b) material used exclusively for publicity purposes, which includes means of transport specially equipped for those purposes (D11).

The authorisation applicant and procedure holder can be established

- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.13 Professional equipment (DA, Article 226, D12)

Total relief from import duty will be granted for professional equipment which fulfils the following conditions:

1. it is owned by a person established outside the customs territory of the Union;
2. it is imported either by a person established outside the customs territory of the Union or by an employee of the owner established in the customs territory of the Union;
3. it is used by the importer or under their supervision, except in cases of audiovisual co-productions.

Total relief from import duty will not be granted in respect of professional equipment which is to be used for any of the following:

- a) the industrial manufacture of goods;
- b) the industrial packaging of goods;
- c) the exploitation of natural resources (with the exception of hand tools);

- d) the construction, repair or maintenance of buildings (with the exception of hand tools);
- e) earth moving and like projects (with the exception of hand tools).

Points c), d) and e) do not apply to hand tools. In other words, total relief from import duty can be granted for hand tools that are used for the exploitation of natural resources, for the construction, repair or maintenance of buildings, or for earth moving and like projects.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration;
- by lodging an oral declaration for the following goods:
 - instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant satisfying the conditions laid down in paragraph 1;
 - radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside the customs territory of the Union;
 - portable musical instruments temporarily imported by travellers and intended to be used as professional equipment (also by active means).

The authorisation applicant and procedure holder can be

- established outside the customs territory of the Union; or
- a traveller established inside or outside the customs territory of the Union with regard to portable musical instruments.

The maximum time limit for discharging the procedure is 24 months.

21.14 Pedagogic material and scientific equipment (DA, Article 227, D13)

Total relief from import duty will be granted for pedagogic material and scientific equipment where the following conditions are fulfilled:

- they are owned by a person established outside the customs territory of the Union;
- they are imported by not-for-profit public or private scientific, teaching or vocational training establishments, and are exclusively used in teaching, vocational training or scientific research under the responsibility of the importing establishment;
- they are imported in reasonable numbers, having regard to the purpose of the import;
- they are not used for purely commercial purposes.

Total relief from import duty will also be granted for spare parts for pedagogic material and scientific equipment placed under temporary admission, and tools manufactured especially for maintaining, inspecting, measuring or correcting such equipment.

The authorisation applicant and procedure holder can be a non-profit public or private scientific, teaching or vocational training establishment which is established

- outside the customs territory of the Union; or

- inside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.15 Packings (DA, Article 228, D14, D15)

The term “packings” means all articles and materials used, or to be used, in the state in which they are imported to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glass wool and shavings when imported in bulk. Furthermore, containers and pallets are also excluded (see the definitions of containers and pallets in sections 19.1 and 19.2).

Total relief from import duty will be granted for the following goods:

- a) packings imported filled and intended for re-export, whether empty or filled (D14);
- b) packings imported empty and intended for re-export filled (D15).

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure, depending on the goods:

- a) packings imported filled and intended for re-export, whether empty or filled (D14)
 - a standard customs declaration
 - act deemed to be a customs declaration or oral declaration, if the packings have permanent, indelible markings identifying a person established within or outside the customs territory of the EU.
- b) packings imported empty and intended for re-export filled (D15).
 - a standard customs declaration
 - act deemed to be a customs declaration or oral declaration, if the packings have permanent, indelible markings identifying a person established within or outside the customs territory of the EU.

The maximum time limit for discharging the procedure is 24 months.

21.16 Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles (DA, Article 229, D16)

Total relief from import duty will be granted for moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where the following conditions are fulfilled:

1. they are owned by a person established outside the customs territory of the Union;
2. they are used in manufacturing by a person established in the customs territory of the Union and more than 50% of the production resulting from their use is exported.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or

- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.17 Special tools and instruments (DA, Article 230, D17)

Total relief from import duty will be granted for special tools and instruments where the following conditions are fulfilled:

1. they are owned by a person established outside the customs territory of the Union;
2. they are made available to a person established in the customs territory of the Union for the manufacture of goods and more than 50% of the resulting goods is exported.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.18 Goods used to carry out tests or subject to tests (DA, Article 231, D18–D20)

Total relief from import duty will be granted for goods in any of the following situations:

- a) they are subject to tests, experiments or demonstrations (D18);
 - The maximum time limit for discharging the procedure is 24 months.
- b) they are subject to a satisfactory acceptance test provided for in a sales contract (D19);
 - The maximum time limit for discharging the procedure is 24 months.
- c) they are used to carry out tests, experiments or demonstrations without financial gain (D20).
 - The maximum time limit for discharging the procedure is 6 months.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or

- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

21.19 Samples (DA, Article 232, D21)

Total relief from import duty will be granted for samples solely used for being shown or demonstrated in the customs territory of the Union, provided that the quantity of the samples is reasonable having regard to that use.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.20 Replacement means of production (DA, Article 233, D22)

Total relief from import duty will be granted for replacement means of production which are temporarily made available to a customer by a supplier or repairer pending the delivery or repair of similar goods.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 6 months.

21.21 Goods for events or for sale in certain situations (DA, Article 234, D23–D26)

In certain situations, goods imported for exhibitions and inspections, as well as different events, can be placed under the temporary admission procedure with total relief from import duty.

21.21.1 Goods for events (D23)

Total relief from import duty will be granted for goods

- to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or
- obtained at such events from goods placed under the temporary admission procedure.

In exceptional cases, total relief from import duty can also be granted for goods to be used at other events.

The term “event” means:

- a trade, industrial, agricultural or crafts exhibition, fair, or similar show or display;
- an exhibition or meeting which is primarily organised for a charitable purpose;
- an exhibition or meeting which is primarily organised to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity, to promote religious knowledge or worship, to promote tourism or to promote friendship between peoples;
- a meeting of representatives of any international organisation or international group of organisations; or
- a representative meeting of an official or commemorative character.

The term “event” does not mean exhibitions organised for private purposes in shops or business premises with a view to the sale of foreign goods.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

Note: Goods which are consumed, destroyed or distributed free of charge to the public are considered re-exported, provided that their quantity corresponds to the nature of the event, the number of visitors and the extent of the participation of the holder of the procedure therein (IA, Article 323). However, this does not apply alcoholic beverages, tobacco and fuel or other goods listed in Article 1, paragraph 1 of Council Directive 2008/118/EC. Import duties and taxes must be paid on these goods if they are not re-exported.

21.21.2 Goods for inspection (D24)

Total relief from import duty will be granted for goods delivered by the owner for inspection to a person in the Union who has the right to purchase them after inspection.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 6 months.

21.21.3 Goods for sale (D25, D26)

Total relief from import duty will be granted for the following goods for sale:

- a) works of art, collector's items and antiques as defined in Annex IX to Directive 2006/112/EC, imported for the purposes of exhibition, with a view to possible sale (D25);
- b) goods other than newly manufactured ones imported with a view to their sale by auction (D26).

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.22 Spare parts, accessories and equipment (DA, Article 235, D27)

Total relief from import duty will be granted for spare parts, accessories and equipment which are used for repair and maintenance, including overhaul, adjustments and preservation, of goods placed under the temporary admission procedure.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months.

21.23 Goods to be moved or used in the context of military activities (DA, Article 235a) (D code not used)

Total relief from import duty will be granted for goods to be moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302.

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by an act deemed to be a customs declaration;
- by lodging a standard customs declaration.

The maximum time limit for discharging the procedure is 24 months, unless a longer time limit is set in international conventions.

21.24 Other goods (DA, Article 236, D29, D28)

Total relief from import duty may be granted for goods other than those referred to in Articles 208 to 216 and 219 to 235 or not complying with the conditions of those Articles, in either of the following situations:

- a) the goods are imported occasionally for a period not exceeding three months (D29)

The authorisation applicant and procedure holder can be established

- outside the customs territory of the Union.

- b) the goods are imported in particular situations having no economic effect in the Union (D28)

The authorisation applicant and procedure holder can be established

- inside the customs territory of the Union; or
- outside the customs territory of the Union.

An authorisation can be applied for the goods, and the goods can be placed under the procedure

- by lodging a standard customs declaration.

Time limit for discharging the procedure

- In the situations under point a):
 - at most 3 months
- In the situations under point b):
 - at most 24 months.

22 Applicable law

Union Customs Code (UCC): [Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code](#)

Delegated Regulation (DA): [Commission Delegated Regulation \(EU\) 2015/2446 supplementing Regulation \(EU\) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code](#)

Implementing Regulation (IA): [Commission Implementing Regulation \(EU\) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation \(EU\) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code](#)

[Transitional Delegated Act 2016/341](#) (TDA), i.e. the European Commission's transitional rules that are applied following the application of the UCC, until new or updated electronic systems are operational within the schedule defined in the work programme.

[Value Added Tax Act \(1501/1993\)](#)