

# Customs Temporary Admission Manual

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## Table of Contents

1	Section 1 - Introduction .....	6
1.1	Background .....	6
1.2	Law .....	6
1.3	Security for Import Charges .....	6
1.3.1	General.....	6
1.3.2	Importations in respect of which security is not required .....	7
1.4	Means of Transport.....	8
1.5	Import Prohibitions and Restrictions .....	8
1.6	Temporary Admission Authorisations.....	8
1.6.1	Issue of Authorisations.....	8
1.6.2	Application for Authorisation on CDS. ....	10
1.6.3	Processing of the application by Division.....	10
1.6.4	Authorisation covering more than one Member State .....	11
1.6.5	Compliance with conditions and inspection measures.....	12
1.7	Identification of Goods and Verification of Use .....	12
1.8	Period of Temporary Admission.....	13
1.8.1	Period of Temporary Admission.....	13
1.8.2	Extension of Period of Temporary Admission .....	13
1.9	Transfer of Rights and Obligations (TORO) .....	13
1.10	Entry, Examination and Clearance Provisions; Simplified Procedures .....	14
1.10.1	Entry.....	14
1.10.2	Examination and clearance .....	15
1.10.3	Retention of documents .....	16
1.10.4	Simplified procedures .....	16
1.11	Goods Imported from another Member State following release from Temporary Admission Arrangements there .....	17
1.12	Discharge of Temporary Admission arrangements.....	17
1.12.1	Total exemption from import charges .....	17
1.12.2	Partial relief from customs duties.....	18
1.13	Procedure at Re-exportation .....	18
1.13.1	Action by exporter .....	18
1.13.2	Export examination .....	18

1.13.3	Refunds .....	19
1.13.4	Temporary admission arrangements not discharged within the time allowed .....	19
1.14	Dispatch to another Member State of goods which are subject to Temporary Admission Arrangements in the State .....	19
1.15	Release of Temporarily Imported Goods for Free Circulation .....	20
1.16	Determination of the amount of Import Charges payable on Temporarily Imported Goods Placed in Free Circulation .....	20
1.16.1	General Procedure .....	20
1.16.2	Goods temporarily imported on partial relief from customs duties.....	20
1.17	Authorised Destruction and Destruction by Natural Deterioration or Accident.....	21
1.17.1	General.....	21
1.17.2	Applications to destroy goods under official supervision .....	21
1.17.3	Action following destruction .....	21
1.17.4	Assessment of import charges on waste products resulting from authorised destruction .....	22
1.17.5	Destruction brought about by natural deterioration, or by accident .....	22
1.18	Control of Temporary Admission Arrangements .....	22
2	Section 2 - Exemption from Import Charges (Customs Duty And Vat) for Certain Goods Temporarily Imported .....	23
2.1	Professional Equipment .....	23
2.2	Goods for Exhibition or use at a Public Event .....	23
2.3	Teaching Aids and Scientific Equipment for Research or Teaching.....	24
2.3.1	Goods which qualify for relief .....	24
2.3.2	Conditions governing relief .....	25
2.4	Medical, Surgical and Laboratory Equipment .....	25
2.5	Disaster Relief Materials.....	26
2.6	Packings.....	26
2.6.1	Definition of packings.....	26
2.6.2	Packings imported empty .....	27
2.6.3	Packings imported filled.....	27
2.7	Goods for use in production for Export .....	27
2.8	Goods imported for the purpose of being tested or for use in carrying out tests ....	28
2.9	Commercial Samples.....	28
2.10	Replacement means of Production .....	28

2.11	Films, Tapes, Data Carrying Media and Articles (Including Vehicles) suitable for Advertising or Publicity Only .....	29
2.12	Travellers' Personal Effects and Goods Imported for Sports Purposes.....	29
2.13	Publicity Material .....	30
2.14	Animals.....	30
2.14.1	Horses .....	30
2.15	Welfare Material for Seafarers .....	31
2.16	Temporary Admission of Goods which have no Economic Effect .....	32
3	Section 3 - Certain Goods imported for Possible Sale.....	33
3.1	General Provisions .....	33
3.2	Definitions .....	33
4	Section 4 - Partial Relief from Customs Duties for Certain Goods Temporarily Imported .....	35
4.1	General Provisions .....	35
4.2	Amount of Customs Duties due under Partial Relief Arrangements.....	35
5	Section 5 - Means of Air, Sea and Inland Waterway Transport .....	36
5.1	General Provisions .....	36
5.2	Imported for Commercial Use (Article 212 DA) .....	36
5.3	Imported for Private Use (Article 215 DA) .....	37
6	Section 6 - Pallets and Containers .....	38
6.1	Definitions .....	38
6.2	General Provisions .....	38
6.3	Irregularities .....	39
7	Section 7 – ATA Carnets.....	40
7.1	General.....	40
7.2	Procedure at Importation .....	40
7.3	Procedure at Re-Exportation.....	41
7.4	Action in Authorisations & Reliefs Unit.....	42
7.5	Temporary Exportation and Re-Importation .....	42
7.6	Temporary Exportation .....	42
7.7	Re-Importation.....	43
7.8	Action by The Authorisations & Reliefs Unit .....	43
7.9	Destruction Loss or Theft of a Carnet .....	43
	Appendix A.....	44

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Appendix B .....	45
Appendix C .....	47
Appendix D (I) .....	51
Appendix D (II) .....	53
Appendix E .....	54
Appendix F .....	57
Appendix G.....	58
Appendix H.....	59
Appendix I .....	61
Appendix J.....	62
Appendix K .....	63
Appendix L.....	67

## 1 Section 1 - Introduction

### 1.1 Background

When goods are imported into, or received in Ireland, from a country outside the European Union (EU) they are liable to import charges (Customs Duty, Anti-Dumping, Countervailing and Excise Duties where applicable, and VAT) at the point of importation. However, in the case of certain goods, which are imported temporarily, exemption or partial relief is available from these charges. Eligibility for Temporary Admission relief is based on the type of goods concerned and their use before they are re-exported. Conditions on ownership may also apply. Temporary Admission cannot be used to import goods to process or repair them. However, repairs and maintenance to preserve the goods or keep them in working order for their use under the procedure are possible. This instruction outlines the relief available, how it may be obtained and the customs procedures involved.

### 1.2 Law

#### a. EU Level

**Exemption or partial relief from customs duty** - Articles 250 to 253 of the UCC and Articles 204 to 238 of the DA and Articles 322 to 323 of the IA provide for total exemption or partial relief from customs duties on certain goods temporarily imported. Further details can be obtained from Authorisations and Reliefs Unit, Office of the Revenue Commissioners, Nenagh, Co. Tipperary.

#### b. National Level

**Relief from VAT** – Regulation 14 of the Value Added Tax Regulations 2010, (S.I. no. 639 of 2010) provide that exemption from VAT on goods temporarily imported is to be granted under the same conditions as apply to total exemption from customs duty on such goods.

While these provisions mainly relate to goods temporarily imported with a view to being re-exported, they also extend to certain goods imported for possible sale (see section 3).

### 1.3 Security for Import Charges

#### 1.3.1 General

Security must be provided by way of a guarantee. This can be a cash deposit or guarantee (at the option of the importer) to cover the import charges. The security required should be sufficient to cover the total amount of the charges. In the event that an authorisation covering more than one Member State has been granted, security must be provided in the Member State, which issued the authorisation.

### 1.3.2 Importations in respect of which security is not required

Security is not required where the goods being temporarily imported are:

- (i) Moving under cover of an ATA Carnet (an approved international document incorporating an internationally valid guarantee - see Section 7);
- (ii) Travellers' personal effects and goods imported for sports purposes (but see paragraph 1.10.4 (vi));
- (iii) live animals of any species, owned by a person established outside the EU, sports purposes, grazing purposes, or for the performance of work or transport and pure bred horses for breeding and training (see paragraph 2.14.1);
- (iv) certain packings which are imported empty, carrying indelible, non-removable markings (see paragraph 2.6);
- (v) disaster relief materials imported by organisations approved by Revenue (see paragraph 2.5);
- (vi) imported by a Government Department;
- (vii) materials belonging to airline, railway or shipping companies or postal administrations and used by them in international traffic provided that such materials are distinctively marked;
- (viii) welfare material for seafarers (see paragraph 2.15) used on a vessel engaged in international maritime traffic (but see paragraph 1.10.4 (vii));
- (ix) theatrical effects and certain portable professional equipment (see paragraph 1.10.4 (iii));
- (x) hand tools and other portable professional effects (see paragraph 1.10.4 (iv));
- (xi) professional equipment consisting of radio and television production and broadcasting equipment and specially adapted vehicles and their equipment for use in connection therewith, imported by public or private bodies established outside the EU provided such bodies are approved by Revenue for the temporary admission of such goods (see paragraph 1.10.4(i)). Any foreign television or broadcasting organisation may be considered an approved body. Any cases of doubt are to be referred to Authorisations and Reliefs Unit, Office of the Revenue Commissioners, Nenagh, Co. Tipperary;
- (xii) photographs, prints, framed pictures, articles of sculpture or articles of pottery which are temporarily imported for inclusion in an exhibition of like articles promoted or organised by the Arts Council or by a gallery, academy, society or club in the State not established or conducted for profit may be admitted on presentation, with the entry, of an undertaking.

Such undertakings should guarantee that the customs duties will be paid if the goods do not leave the EU within the time limit set, but should only be accepted from

Government Departments, or from importers that have an established reputation for complying with customs requirements. A customs declaration needs to be completed for the goods and an undertaking, as described, (sample at appendix A) should be presented to customs at the time and place of importation. Importers using this facility must undertake to export the imported goods within 3 weeks of the date of closure of the exhibition. Such undertakings should be filed locally for follow up to ensure that the goods in question are in fact exported within the time allowed.

- (xiii) instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant;
- (xiv) portable musical instruments temporarily imported by travellers and intended to be used as professional equipment, the travellers may be resident inside or outside the Union;
- (xv) air, sea and inland waterway transport (Section 5);
- (xvi) pallets and containers (Section 6 ).

## 1.4 Means of Transport

The temporary admission of means of road transport is generally outside the scope of this manual. The instructions contained in the Vehicle Registration Tax Manual, section 2, Reliefs and Exemptions apply to such importations. However, the temporary admission of means of road transport for display at an exhibition, the temporary admission of certain specialised vehicles as professional equipment and of vehicles which, by their nature, are unsuitable for any purpose other than advertising of specific articles or publicity for a specific purpose are governed by the instructions contained herein (see paragraphs 2.1, 2.2 and 2.11).

**Note:** Section 5 refers to air, sea and inland waterway transport and section 6 refers to pallets and containers.

## 1.5 Import Prohibitions and Restrictions

Unless otherwise stated in the instructions relating to any particular category of goods, all national and Union prohibitions and restrictions apply to goods imported under temporary admission arrangements. Any import licences required must be produced at importation. Further details can be obtained from Prohibitions and Restrictions Section, Treasury Buildings, Dublin Castle.

## 1.6 Temporary Admission Authorisations

### 1.6.1 Issue of Authorisations

The importer must be authorised to claim relief under Temporary Admission and the application must be made in the EU country where the goods are first used.



The application for authorisation can be made, in most cases, by completing a customs declaration at the time of importation. A deposit is secured at point of import and will be refunded if the goods are discharged correctly out of the TA procedure. See Section 1.10.1 for details of procedure at import.

Another option is that an importer can apply for a full TA authorisation in advance of importation. This authorisation is useful where an importer frequently imports goods temporarily. This authorisation once approved is valid for a period of three years. Applicants must apply for this authorisation on the [Customs Decisions System \(CDS\)](#). The importer must use the Trader Portal to submit the application and must also have a valid ROS certificate. A comprehensive guarantee authorisation is required for an importer to get a full TA authorisation. This means a deposit is not taken at each import, but security is provided in the form of a financial undertaking or cash deposit lodged with Revenue. Further information is provided at Section 1.10.1.

If the Temporary Admission involves more than one Member State and Ireland is the first country where the goods will be used the application for authorisation must be made on the [Customs Decisions System](#).

Where the goods are moving under cover of an ATA Carnet, presentation of the carnet to a Revenue Official at the time of importation is treated as both an import declaration and an application for authorisation; acceptance of the carnet by the Revenue Official is equivalent to authorisation.

In the case of goods for which the benefit of the temporary admission arrangements is granted on the basis of an oral declaration, supported by an inventory in duplicate (Appendix K) signed by the applicant, a copy of the inventory duly certified and stamped by a Revenue Official at importation is equivalent to an authorisation.

Prior application to Revenue is required where temporary admission of goods with partial relief from customs duties is sought under Section 4.

### 1.6.2 Application for Authorisation on CDS.

Application is made by way of the EU customs decision system which can be accessed at [Customs Decisions System \(CDS\)](#).

Applications for renewal or amendment of existing authorisations must be submitted through CDS.

Authorisations & Reliefs Unit will then carry out the following tasks:

- Check that all the necessary information to process the applicant has been supplied by the applicant;
- Ensure an application for Comprehensive guarantee is submitted;
- Forward a copy of the application, once accepted, to the relevant division with a request for a report on the suitability of the trader to use the TA procedure.

The trader will be informed via the CDS by Authorisations & Reliefs unit whether the conditions for the acceptance of their application are fulfilled within 30 days of the date on which the application was received.

Once the application is accepted it is then forwarded to the relevant Division with a request for an examination of eligibility of the trader to use the TA procedure. A control officers report with a recommendation, whether positive or negative, must be made within 30 days from the date of acceptance of the application. The option to extend the time limit to make the decision is available to both the applicant and the control officer if it is found that further time is needed.

The trader will be informed of the decision on their authorisation via CDS by Authorisations & Reliefs Unit within the above timeframes. An authorisation for Temporary Admission on CDS can only be accepted when a comprehensive guarantee is in place.

### 1.6.3 Processing of the application by Division

On receiving a copy of the application from the Authorisations & Reliefs Unit the Division should contact the trader as soon as possible to arrange a meeting. The purpose of the meeting is to ensure that satisfactory arrangements are in place. The Control officer should also explain to the trader the obligations which must be fulfilled by anyone availing of a temporary admission authorisation.

The Control Officer should confirm that:

- the applicant is established in the union
- the goods are not intended to undergo any change, except normal depreciation due to the use made of them;
- the time limit for discharging the procedure is long enough for the objective of the intended use to be achieved and is within the maximum period allowed (details of time limits in section 2 and 3);
- a comprehensive guarantee authorisation is in place;
- appropriate records are maintained that enable customs to supervise the operation of the TA procedure:
- official supervision and checks can be effected without the need for an administrative system which is out of proportion to the economic needs involved.

The control officers report should then be completed including a recommendation as to whether or not the authorisation should be granted. The completed evaluation report should be sent to Authorisations & Reliefs Unit as soon as possible and before the end of the 30-day time frame to enable the authorisation to be issued on CDS within the legislated time frame.

When the application for Temporary Admission has been successful the CDS will issue an authorisation number. This number should be quoted in Data Element (DE) 2/3 of all import declarations on AIS and in the Authorisation Type Section (CL605) on AES of all export declarations for the goods.

#### 1.6.4 Authorisation covering more than one Member State

Where it is expected that the goods will be used in several Member States, there is provision for the issue of an authorisation covering more than one Member State. An application for such authorisation must be lodged with the customs authorities of the Member State where the goods will be used first. This will be submitted through the [customs-decisions-system \(CDS\)](#). A Comprehensive Guarantee will also be required. Customs have 30 days on receipt of the application to verify if conditions for acceptance of the application are fulfilled and to request further information if required. The application is then sent to the other Member States mentioned in the application. It may not be granted without the agreement of the customs authorities of the other Member States in which the goods are also expected to be used. Each Member State has up to 30 days to accept or reject the application to use Temporary Admission in more than one Member State. If there are objections, and no agreement is reached within 60 days after the date the draft authorisation was sent the authorisation will not be granted. If no objections are communicated within the 30 days, agreement of the Member State shall be considered to have been given and the authorisation can issue. Where an authorisation covers more than one Member State it is only valid in the Member States indicated thereon.

Authorisations covering more than one Member State are issued by Authorisations and Reliefs Unit, Nenagh. Applications received from traders or from the customs authorities of another Member State should be forwarded there for processing.

When the application for Temporary Admission in more than one Member State has been successful the CDS will issue an authorisation number. This number should be quoted in Data Element (DE) 2/3 of all import declarations on AIS and in the Authorisation Type Section (CL605) on AES of all export declaration for the goods.

Goods may also be temporarily imported into the State on the basis of an authorisation covering more than one Member State granted by another Member State. No security is required in the State in such circumstances, as security will have been provided in the Member State which issued the authorisation.

It should be noted that liability to VAT arises in the Member State where the goods are released for free circulation in cases where total exemption from import charges was granted in the first Member State.

However, in cases where partial relief from customs duties is granted by one Member State, VAT will be charged by that Member State at the time of granting the partial relief. If those goods are subsequently moved to another Member State, no further VAT liability arises in the latter Member State unless and until the goods are released for free circulation (see paragraph 4.1).

#### 1.6.5 Compliance with conditions and inspection measures

The authorisation holder should ensure they adhere to the conditions of the temporary admission procedure. The authorisation holder is responsible for payment of all charges on any goods not exported and used in the prescribed way.

The control officer can visit the authorisation holder's premises and request details of imports and exports and any records as required. The control officer should ensure the balance on the comprehensive guarantee is always sufficient to cover any import duties at risk.

### 1.7 Identification of Goods and Verification of Use

An authorisation should not be granted in cases where it would not be possible to identify at re-exportation, the goods to be temporarily imported. However, where the Revenue Official is satisfied that due to the nature/use of the goods the absence of identification is not likely to give rise to any abuse of the procedure this condition need not be insisted on.

Authorisations may be refused in cases where the applicant is not considered to be a fit person to be granted such authorisation by reason of having previously made improper use of temporary admission arrangements or having been involved in customs or other Revenue offences. In cases where an authorisation is refused the applicant should be notified of his/her right to appeal the decision.

## 1.8 Period of Temporary Admission

### 1.8.1 Period of Temporary Admission

The maximum period goods can remain in the State under temporary admission arrangements is 24 months from the date of acceptance of the relevant import declaration.

However, shorter maximum periods apply in relation to certain goods.

Where a maximum period allowed is less than 24 months, this is stated in the section dealing with the particular categories of goods. Shorter maximum periods also apply in relation to certain goods imported for possible sale (see Section 3).

Goods should be re-exported/declared to free circulation when the use for which they were admitted to TA has finished and not 24 months from the date of import. Where goods are imported under an ATA Carnet the period of temporary admission must not, in any event, exceed the period of validity of the Carnet.

### 1.8.2 Extension of Period of Temporary Admission

In exceptional circumstances which make it necessary to use goods for a longer period in order to fulfil the purpose for which they were temporarily imported, a person may request an extension of the period of temporary admission originally authorised. All such requests are to be made in writing by the holder of the authorisation to the Office where the original importation took place. The person seeking the extension should provide full particulars of the circumstances together with any supporting documents. Where the goods concerned have been imported on total relief from import charges, the Revenue Official, if satisfied as to the circumstances, may grant an extension of the period, provided that the maximum period is not exceeded.

Where a request for an extension of the period of temporary admission relates to goods which have been imported on partial relief from customs duties or where the extension sought would involve the maximum period of temporary admission being exceeded the request is to be referred to Authorisations and Reliefs Unit, Nenagh, for decision.

Where the goods have been imported under cover of an ATA Carnet the final date for re-exportation must also fall within the period of validity of the Carnet.

## 1.9 Transfer of Rights and Obligations (TORO)

The rights and obligations of the TA may be partially or fully transferred to another person who fulfils the conditions laid down for the procedure. The holder of the authorisation will have to make an application to the office where the goods were originally imported. This office will decide whether a TORO may take place or not. If transfer is permitted Revenue will specify the conditions under which such transfer is allowed.

The EU draft guidelines for special procedures provide a template form for TORO— this form may be used. Where goods are transferred under a TORO the authorisation holder remains the same, but the holder of the procedure has changed.

The authorisation holder must complete this TORO form and send it with the goods to the transferee who will complete their section of the form on re-export of the goods and return to the office of import for their records. The guarantee/security must remain in place with the authorisation holder. Other conditions of the procedure e.g. time limit, use to which the item is to be put, will transfer to the holder of the procedure.

## 1.10 Entry, Examination and Clearance Provisions; Simplified Procedures

### 1.10.1 Entry

#### (i) Goods temporarily imported under an ATA Carnet:

The use of the ATA Carnet for the temporary admission of goods eligible for movement under such documents is to continue undisturbed, the procedure outlined in Section 7 being followed. The range of goods currently eligible for movement under the ATA Carnet is contained in Appendix I.

#### (ii) Goods temporarily imported other than under an ATA Carnet:

All goods (unless eligible for temporary admission under one of the simplified procedures mentioned in paragraph 1.10.4 or imported under an ATA carnet) are to be declared to the TA procedure by completing an electronic customs declaration.

The H3 declaration should be used for TA and procedure code 53 should be the first two digits entered in DE 1/10 and the relevant D procedure code entered in DE 1/11 (see appendix B). DE 3/39 should state TEA and the importers EORI number.

Where an authorisation for Temporary Admission has been issued on CDS, code C516 should be input under document type and the authorisation number is entered under document identifier in DE 2/3.

Where the import declaration is the application for the TA procedure code “00100” should be input in D/E 2/2. These entries will be red routed. Acceptance of the customs declaration is the customs decision to authorise an import under the TA procedure. The customs declaration reference number will be the authorisation number in these cases.

Security where required must be provided by way of a guarantee, cash deposit or undertaking before the goods are examined and cleared. A comprehensive guarantee will be required with a Temporary Admission authorisation on CDS. The authorisation number of their CG authorisation should be entered in D/E 8/3. Customs duty and VAT will then not be taken on deposit at the time of importation.

Where duty is paid on deposit 1D6 will be automatically populated in DE 4/3, this is for accounting purposes to show duties are held on deposit. The import declaration will always

be red routed to give Revenue the opportunity to examine the goods. Details of when the goods are to be exported must be entered in the remarks field in DE 2/3. The re-export date should be input in the following format: "1D99 TA DD-MM-YYYY".

The officer who deals with the TA will have to ensure the goods are exported within the time frame declared on the import documentation. If the goods are not exported within the specified time limit, import duties may be due.

In some cases, relief is dependent upon the goods being supplied in particular circumstances or being used in a particular way, supporting documentation must be furnished with the import declaration form. Supporting documentation for red routed customs declarations must be submitted through AIS. Details of such documentation are given in the instructions relating to the relief provisions concerned in Section 2. Where goods are imported on partial relief from customs duty the instructions contained in Section 4 are to be followed.

The importer must be able to produce evidence of the value of the goods being temporarily imported e.g. catalogues, price lists, etc., should be furnished together with evidence of freight, insurance and packing costs.

#### 1.10.2 Examination and clearance

The goods are to be examined to the extent necessary to establish that they are described correctly on the import documents and in sufficient detail to enable them to be identified on re-exportation. In any case where the markings on goods, particularly goods of high value, are considered insufficient for identification purposes, arrangements are to be made with the importer or his/her agent for the application of special marks or official seals to the goods. These special marks should be mentioned in the comments section of the customs declaration. Care is to be taken to ensure that the conditions governing the particular temporary admission arrangements under which the goods are being imported are fulfilled and that, where necessary, the importer is approved by Revenue for the temporary admission of the goods concerned. If satisfied that the transaction is in order and that adequate security (where required) has been provided, the Revenue Official concerned should accept the customs declaration.

Care is to be taken to ensure that the date set for final discharge of the temporary admission arrangements not only falls within the maximum period for which temporary admission may be allowed but is reasonable having regard to the purpose for which the goods are being temporarily imported.

As stated previously the date of discharge should be noted in DE 2/3 of the import declaration in the format "1D99 TA DD-MM-YYYY".

Where the Revenue Official is not satisfied that the period of temporary admission sought is reasonable s/he is to consult the importer prior to setting the date for final discharge of the arrangements. Where import prohibitions or restrictions apply, the necessary licences, etc. must be produced before the goods are released.

### 1.10.3 Retention of documents

A copy of the import declaration with particulars of the examination and date of discharge shown thereon and any other supporting documents are to be held by the Revenue Official at the point of importation.

### 1.10.4 Simplified procedures

Subject to the Revenue Official at Importation being satisfied as to the bona fides of the case, an oral declaration supported by an inventory (appendix K) can be used for the temporary admission of the following goods:

- (i) Importations of equipment consisting either of radio and television production and broadcasting equipment etc of a kind mentioned in paragraph 1.3.2 (xi) or medical instruments and apparatus of the kind mentioned in paragraph 1.3.2 (xiii) are to be admitted (without security) on the basis of an oral declaration, supported by an inventory, signed and dated by the applicant;
  - (ii) Certain packing imported filled (see paragraph 2.6 3) is also to be admitted on an oral declaration, supported by an inventory and without security;
  - (iii) Theatrical effects, portable professional equipment (including spare parts for such equipment) not exceeding €6,500 in value temporarily imported for the maintenance, repair or servicing of industrial or other equipment may be admitted (without security) with the use of an oral declaration, supported by an inventory;
  - (iv) Hand tools and other portable professional effects (including visiting journalists' cameras and photographic equipment) temporarily imported in baggage may be admitted without formality. However, if not imported in baggage or where a high amount of import charges is involved an oral declaration, supported by an inventory may be required. Security, on deposit, may also be requested. This should be considered on a case-by-case basis with regard to risk analysis at local level.
  - (v) Animals temporarily imported for grazing purposes are to be admitted (without security) on an oral declaration, supported by an inventory; (see details for horses at Sect. 2.14.1)
  - (vi) Accompanied personal effects and goods temporarily imported for sports purposes by visitors to the State are to be admitted without formality.
- Unaccompanied personal effects and goods temporarily imported for sports purposes where there is an associated passenger with flights/sailings in and out should be cleared using an oral customs declaration supported by an inventory.
- (vii) Crews' effects consisting of items of welfare material of the kind listed in Appendix H which are taken ashore by members of a ship's crew for a period not exceeding that of the vessel's stay in port are to be dealt with in same manner as personal effects at (vi) above.



## 1.11 Goods Imported from another Member State following release from Temporary Admission Arrangements there

Where goods arrive from another Member State in which they had been subject to temporary admission arrangements involving relief from customs duties and are intended for use under temporary admission arrangements in the State, or for export outside the customs territory of the Union via the State, they are required to be covered by a full Union external (T1) transit procedure. The transit documents will be endorsed "T.A. Goods" or its equivalent in one of the other official languages of the Union.

The liability to customs duties in these circumstances is that which applied at the time such goods were first placed under temporary admission arrangements in the Union, less any amounts which may have been paid under partial relief arrangements. Similarly, the period of temporary admission runs from the date on which the goods were first placed under temporary admission arrangements in the Union.

Where the goods in question are imported temporarily into the State on the basis of an authorisation covering more than one Member State (see paragraph 1.6.4) issued by another Member State, the authorisation replaces the external Union transit (T1) procedure. Goods arriving under cover of an ATA Carnet do not require any further documentation.

## 1.12 Discharge of Temporary Admission arrangements

### 1.12.1 Total exemption from import charges

Temporary admission arrangements involving total exemption from import charges are discharged when, in accordance with the conditions laid down in the authorisation, the goods concerned are:

- (i) exported outside the territory of the EU;
- (ii) placed:
  - (a) in a customs warehouse,
  - (b) under the external Union transit (T1) procedure, with a view to being subsequently exported outside the EU;
- (iii) released for free circulation on payment of the import charges involved in accordance with paragraph 1.15;
- (iv) destroyed (see paragraph 1.17) or placed under another customs – approved treatment or use of goods (see Appendix L (viii));
- (v) consumed, destroyed or distributed free of charge to the public at an exhibition, fair or similar event subject to the conditions laid down in paragraph 2.2.

### 1.12.2 Partial relief from customs duties

The provisions outlined in paragraph 1.12.2 apply to discharge of temporary admission arrangements for goods admitted on partial relief, provided that the appropriate duties due are paid (see Section 4).

## 1.13 Procedure at Re-exportation

### 1.13.1 Action by exporter

Goods imported under ATA Carnet are to be dealt with at re-exportation in accordance with the instructions in Section 7.

Goods temporarily imported under one of the simplified procedures (e.g. oral declaration) are to be presented to Revenue at re-exportation together with the holder's copy of the inventory which was completed on importation.

In the case of goods declared for temporary admission on a customs declaration an export declaration will have to be completed and the goods presented to Revenue at the point of exportation. The second two digits of the procedure code in the Authorisation Type Section CL092 on AES should read 53. The authorisation number should be input in the Authorisation Type Section (CL605) on AES i.e. the import declaration reference number. This should be input in the following format "1Q28 Import declaration reference number". If the goods were temporarily imported using the Customs Decisions System (CDS) the authorisation number given at importation will have to be input in the Authorisation Type Section (CL605) on AES in the following format "1Q99 Authorisation number".

Where all of the goods temporarily imported are not re-exported together and the declaration at re-exportation therefore relates only to some of the goods temporarily imported, leaving some items yet to be re-exported, the items included in each such interim lot, are to be listed on a separate document (sub-list). A note should be made in the Authorisation Type Section (CL605) on AES of the export declaration to show the export only covers part of the original importation. The import declaration number should be input and the words 'partial re-exportation'. The importer can make a claim for a partial refund of duties due on any of the goods that have been re-exported. The claim for a refund can be made in AIS by submitting a "Deposit Refund Application".

### 1.13.2 Export examination

The Revenue Official should be satisfied that the period of temporary admission as originally granted or subsequently extended has not been exceeded and that the declaration is correct. Goods should be as described in the documentation and are to be examined to the extent necessary to establish that they were the goods originally imported. Any official seals affixed at importation are to be removed. If satisfied, the Revenue Official is to allow exportation. In any case where the period of temporary admission (including any extension) has been exceeded or where the Revenue Official is not satisfied that the declaration is correct or that the conditions have been complied with, the facts are to be reported to his/her superior immediately and except where fraud is involved, the re-exportation of the

goods should be allowed meanwhile and the documents endorsed accordingly. The questions of whether a refund of import duty is due can be decided when all the facts are reviewed.

### 1.13.3 Refunds

The export declaration must make reference to the number of the import declaration in box 44. The customs officer should note in the comments field that the TA is in order. When the goods have been exported the importer can then make a claim for a refund of duties. A claim for a refund can be made in AIS by submitting a "Deposit Refund Application".

### 1.13.4 Temporary admission arrangements not discharged within the time allowed

Where temporary admission arrangements are not discharged within the period of temporary admission allowed, the import station or appropriate division should contact the importer. They must ensure that the goods are exported as soon as possible, that the period of TA is extended if warranted or otherwise that the import duty is brought to account.

## 1.14 Dispatch to another Member State of goods which are subject to Temporary Admission Arrangements in the State

Where goods, which have been relieved of customs duties on temporary admission into the State, are dispatched to another Member State for the purpose of being used there under temporary admission arrangements, or with a view to being exported outside the EU, they are required to be placed under the external Union transit (T1) procedure. Before the goods can be put under the transit procedure they must be presented to customs for possible examination. An endorsement "T.A. goods" is to be made in Box 44 of the transit document. The date the goods first entered the TA procedure must also be stated in box 44 of the transit document. A copy of the import declaration should accompany the goods to the next Member State.

The same endorsement is to be made where TIR, or other valid external transit documents are used. The T1 or other external transit document shall carry the final date of re-exportation for the goods.

The placing of the goods under a T1 external Union transit procedure terminates the temporary admission arrangements in the State. In cases where there was duty held on deposit a refund of those duties can then be claimed by the importer. This can be made in AIS by submitting a "Deposit Refund Application". However, any customs duties due under the arrangements for partial relief must be paid.

Where the goods in question are dispatched to another Member State on the basis of an authorisation covering more than one Member State (see paragraph 1.6.4), the external Union transit procedure is not required.

Goods dispatched under cover of an ATA Carnet do not require any further documentation.

## 1.15 Release of Temporarily Imported Goods for Free Circulation

Goods entered under the temporary admission procedure may be subsequently released for free circulation on payment of the appropriate import charges. Applications to release temporarily imported goods for free circulation, may be allowed by the appropriate Revenue official at the point of importation without reference to Customs Division, Nenagh except where goods have been imported under an authorisation covering more than one Member State.

A new import declaration must be completed for the entry of the goods to Free circulation, procedure code 4053 in DE 1/10. The import declaration should reference the original declaration in which the goods were entered to Temporary Admission. The original import declaration number and 'TA goods to FC' should be entered in DE 2/3. Import duties applicable on the date the goods are released to Free Circulation must be paid. If import duties were previously paid on deposit when the goods were first imported under Temporary Admission a refund can be claimed.

Where an application for entry for free circulation relates only to some of the goods covered by an authorisation the original customs declaration will have to be noted to show any duties that have been refunded when goods were put to Free Circulation.

## 1.16 Determination of the amount of Import Charges payable on Temporarily Imported Goods Placed in Free Circulation

### 1.16.1 General Procedure

When temporarily imported goods are placed in free circulation, the duty payable is the amount applicable to the goods at the time they are released to Free Circulation.

The same rules are to be applied where import charges fall to be collected on temporarily imported goods which cease to be covered by temporary admission arrangements because, for example, of failure to comply with the conditions laid down or failure to re-export the goods within the time allowed under the authorisation.

### 1.16.2 Goods temporarily imported on partial relief from customs duties

Where goods which have been temporarily imported on partial relief from customs duties are released for free circulation the amount of customs duties due is based on the amount applicable to the goods when they were first placed under the procedure. Credit is to be allowed for the full amount of any such duties paid under the temporary admission arrangements. The amount of VAT payable in respect of such goods is to be calculated in the same way, allowance being made for the full amount of the VAT paid at importation.

## 1.17 Authorised Destruction and Destruction by Natural Deterioration or Accident

### 1.17.1 General

The destruction of temporarily imported goods under official supervision in accordance with paragraph 1.17.2 or the destruction of such goods which occurs through natural deterioration or unforeseen circumstances (see paragraph 1.17.5) is regarded as authorised destruction and liability for import charges under temporary admission arrangements is discharged accordingly (see paragraph 1.12). However, where the goods concerned have been temporarily imported on partial relief from customs duties under paragraph 4 the charges due for the months when the goods were under the partial relief arrangements (calculated as per paragraph 1.17.4) must be paid.

### 1.17.2 Applications to destroy goods under official supervision

Applications by holders of authorisations to destroy, under official supervision and without expense to the State, goods, which have been imported under temporary admission arrangements, are to be made to the Division where the goods are being held or used under the arrangements. Applications should include particulars of the goods to be destroyed, the reason for destruction and the proposed method of destruction. Each application should be accompanied by the applicant's copy of the customs declaration / authorisation.

The Revenue Official should verify the information furnished in the application and should also establish whether the conditions of temporary admission in relation to use of the goods, etc. have been complied with. The report should also indicate whether the proposed method of destruction is considered effective.

Where a person who has applied for permission to destroy temporarily imported goods seeks to carry out destruction before the application is granted, s/he may be allowed to do so only on the understanding that such destruction is without prejudice to the decision of the local Revenue Official.

### 1.17.3 Action following destruction

Following destruction of temporarily imported goods under official supervision, the Revenue Official concerned is to provide a statement to the holder, with details of the goods destroyed and the amount of liability to import charges discharged. The original customs declaration will have to be amended to show the goods which have been destroyed and any duty held on deposit for those goods will have to be refunded. Any chargeable waste retrieved following destruction should be accounted for in the usual way i.e. on a customs declaration (see Para. 1.17.4).

Where all of the temporarily imported goods are destroyed the customs import declaration is to be corrected. In DE 2/3 it should state 'Good destroyed under customs supervision'. Evidence of the destruction should be submitted. A claim to a refund can be made by the importer on AIS by submitting a "Deposit Refund Application". If everything is in order any duties paid on deposit are to be refunded in full.

Where part only, of the temporarily imported goods are destroyed, the import declaration must be corrected to show discharge of part of the goods. However, no action is to be taken regarding adjustment of the security held pending final discharge of the temporary admission arrangements in the absence of a written request from the holder of the authorisation.

Where destruction takes place in a Division other than that in which the goods were temporarily imported the Revenue official at the place of destruction is to forward the relevant documents to the office where the record of security is maintained or to the office of importation for appropriate action.

#### 1.17.4 Assessment of import charges on waste products resulting from authorised destruction

Import charges on waste products recovered following authorised destruction of temporarily imported goods are to be assessed on the value and at the rate applicable to such products as on the date of destruction.

#### 1.17.5 Destruction brought about by natural deterioration, or by accident

Where it is established that temporarily imported goods, as a result of natural deterioration or accident, have deteriorated or have been irretrievably lost so as to be of no use to anyone, their destruction may be regarded as authorised destruction. Claims to have such cases treated as authorised destruction may, following investigation, be allowed by the relevant Division. Any cases of doubt or difficulty are to be referred to Authorisations and Reliefs Unit, Nenagh, with a full report on the circumstances.

The importer will be eligible for a refund of duty on the goods destroyed.

### 1.18 Control of Temporary Admission Arrangements

In any case where post-importation control is necessary in relation to any goods temporarily imported (e.g. to verify that goods are used for the purpose for which temporary admission has been allowed - see paragraphs 1.6.5 and 1.7), the Revenue official at the point of importation is to ensure that such control is exercised by the appropriate Division. The temporary admission authorisations are to be reviewed regularly by the office of importation to identify transactions which have not been discharged within the period of temporary admission allowed.

Where evidence of discharge of temporary admission arrangements and a request for a refund is not received at the import station within a reasonable time after the period of temporary admission allowed has expired the holder of the authorisation is to be contacted regarding discharge of the arrangements. In addition, s/he is to be advised that failure to respond will result in the deposit being brought to account or, if a guarantee has been used, the guarantors being called on to pay the amount due.

Applications to extend the period of temporary admission or to have entry for free circulation authorised are to be dealt with on their merits.

Where no security is held to cover the import charges involved and the response by the holder of the authorisation is unsatisfactory the matter is to be referred to the appropriate local Revenue Official for urgent inquiry. If following enquiries, the matter cannot be satisfactorily resolved a full report is to be forwarded to Authorisations and Reliefs Unit, Nenagh.

## 2 Section 2 - Exemption from Import Charges (Customs Duty And Vat) for Certain Goods Temporarily Imported

### 2.1 Professional Equipment

**Subject to the instructions contained in Section I**, the benefit of temporary admission exemption from import charges is to be granted, for a maximum period of 24 months, in respect of professional equipment consisting of articles and accessories of the kind listed in Appendix C provided that the equipment is:

- (i) owned by a person established outside the E.U.;
- (ii) imported either by a person established outside the E.U. or by an employee of the owner, (the employee may be established in the E.U.); and
- (iii) used solely by the importer or under their supervision, except in cases of audiovisual co-productions.

Spare parts not exceeding €6,500 in value, which are subsequently imported for the repair and maintenance of professional equipment already temporarily imported also qualify for exemption from import charges under the same conditions as the equipment itself.

Certain importations of professional equipment may be entered for temporary admission under the simplified procedure mentioned in paragraph 1.10.4. Security is not required.

A claim for TA should be made on an import declaration. Code D12 should be input in DE 1/11 in the case of professional equipment (Article 226 of DA) or Code D27 in the case of spare parts for such equipment (Article 235 of DA).

An ATA Carnet may also be used for the importation of professional equipment.

### 2.2 Goods for Exhibition or use at a Public Event

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges may be granted for a maximum period of 24 months in respect of 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 arrangements.

Where an ATA Carnet is not used, a claim to TA under Article 234(1) of DA using Code D23 should be made on the import declaration in DE 1/11.

An "event", for these purposes means:

- (i) a trade, industrial, agricultural or craft exhibition, fair, or similar show or display;
- (ii) an exhibition or meeting which is primarily organised for a charitable purpose;
- (iii) an exhibition or meeting which is primarily organised to promote any branch of learning, art, craft, sport or scientific, technical, educational, cultural, trade union or tourist activity, to promote religious knowledge or worship or to promote friendship between peoples;
- (iv) a meeting of representatives of international organisations or international groups of organisations; and
- (v) a representative meeting of an official or commemorative character;

except exhibitions organised for private purposes in a shop or a business premises with a view to sale of the imported goods.

Where goods have been granted the benefit of temporary admission arrangements in accordance with this paragraph, are subsequently consumed, destroyed or distributed free of charge to the public at an event as defined above, the temporary admission arrangements may be deemed to have been discharged in respect of such goods provided that the nature of the goods corresponds to the nature of the event, the number of visitors and the extent of the exhibitor's participation therein. The importer is entitled to a refund of duties held on deposit. A claim for a refund can be made in AIS by submitting a "Deposit Refund Application".

## 2.3 Teaching Aids and Scientific Equipment for Research or Teaching

### 2.3.1 Goods which qualify for relief

**Subject to the instructions contained in Section I**, and provided that the conditions laid down in paragraph 2.3.2 are fulfilled, the benefit of temporary admission arrangements with exemption from import duties is to be granted for a maximum period of 24 months in respect of:

- (i) pedagogic material and scientific equipment;
- (ii) spare parts and accessories for such material or equipment; and
- (iii) tools especially designed for the maintenance, checking, calibration or repair of such material or equipment. "Pedagogic material" means any material intended for the sole purpose of teaching or vocational training, and in particular models, instruments, apparatus and machines.

"Scientific equipment" means equipment intended for the sole purpose of scientific research or teaching, and in particular models, instruments, apparatus and machines.



The list of goods to be considered as pedagogic materials is set out in Appendix D (I). An illustrative list of other goods imported in connection with educational, scientific or cultural activities is given in Appendix D (II).

### 2.3.2 Conditions governing relief

The goods mentioned in paragraph 2.3.1 must be:

- (i) owned by a person established outside the E.U.;
- (ii) imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;
- (iii) imported in reasonable numbers, having regard to the purpose of the importation;  
and
- (iv) not used for purely commercial purposes.

A claim to TA under Article 227 of DA using Code D13 is to be made on the import declaration in DE 1/11.

The importer's declaration as to the purpose for which the goods are being imported is to include a statement that the goods will be used under his or her supervision and responsibility, for non-commercial purposes, and that ownership of the goods will remain outside the E.U.

## 2.4 Medical, Surgical and Laboratory Equipment

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 24 months, in respect of medical, surgical and laboratory equipment intended for hospitals and other medical institutions, provided that the equipment:

- (i) has been dispatched on an occasional basis, on loan free of charge; and
- (ii) is intended for diagnostic or therapeutic purposes.

For the purpose of fulfilling condition (i) equipment may be deemed to have been sent on an occasional basis where it is dispatched at the request of a hospital or other medical institution, which is facing exceptional circumstances and urgently requires such equipment in order to make up for the inadequacy of its own facilities.

The importer's declaration as to the purpose for which the equipment is being temporarily imported is to include a statement either on the import declaration or on a separate document presented therewith that the goods are being imported on loan and free of charge to meet the urgent needs of the importing institution. A claim to TA under Article 222 of DA using Code D07 in DE 1/11 is to be made on the import declaration.

In emergency cases where the senior Revenue Official present is satisfied as to the circumstances of the importation, the goods concerned may be admitted without security provided the importer makes a written undertaking to lodge the appropriate security at the earliest opportunity.

## 2.5 Disaster Relief Materials

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 24 months, in respect of disaster relief material where it is used in connection with measures taken to counter the effects of disasters affecting the E.U. and intended for State bodies or other approved bodies.

The benefit of such temporary admission arrangements is normally to be granted only to Government Agencies or to other recognised aid agencies.

The importer's declaration as to the purpose for which the goods are being temporarily imported is to include a statement either on the import declaration or on a separate document presented therewith that they are on loan and free of charge. A claim to TA under Article 221 of DA using Code D06 in DE 1/11 is to be made on an import declaration.

Security is not required (see paragraph 1.3.2 (v)).

## 2.6 Packings

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, in respect of packings as defined in paragraph 2.6.1 provided that the packings:

- (i) if imported filled, are intended for re-exportation empty or filled; and
- (ii) if imported empty, are intended for re-exportation filled.

Packings are not to be used in internal traffic, except with a view to the export of goods. In the case of packings imported filled, this shall apply only from the time that they are emptied of their contents.

A claim to TA under Article 228 of DA using Code D14 in DE 1/11 is to be made on the import declaration.

### 2.6.1 Definition of packings

For temporary admission purposes "packings" means:

- (i) containers used, or to be used, in the state in which they are imported, for external or internal packing of goods; and
- (ii) supports on which goods are, or are to be, rolled, wound or attached.

Packing materials such as straw, paper, glass wool and shavings are excluded when imported in bulk.

### 2.6.2 Packings imported empty

Security is not required where such packings carry indelible, non-removable markings and their re-exportation, having regard to commercial practices, is not in doubt.

### 2.6.3 Packings imported filled

Packings imported filled which are intended for re-exportation are to be declared for temporary admission on the import declaration.

However, where such packings bear indelible, non-removable markings of a person established outside the E.U., they are to be admitted without security on the basis of an oral declaration supported by an inventory in duplicate, paragraph 1.10.4 (ii).

## 2.7 Goods for use in production for Export

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges for a maximum period of 24 months, is to be granted, in respect of:

- (i) moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where they are:
  - (a) owned by a person established outside the E.U.; and
  - (b) used in manufacturing by a person established in the E.U. and at least 50% of the production resulting from their use is exported;
- (ii) special tools and instruments where the goods are:
  - (a) owned by a person established outside the E.U.; and
  - (b) made available free of charge to a person established in the E.U. for the manufacture of goods, and more than 50% of the resulting goods are exported.

The importer's declaration as to the purpose for which the goods are being temporarily imported is to include a statement either on the import declaration or on a separate document presented therewith that the conditions mentioned at (i) or (ii) above, as appropriate, will be fulfilled. The importer must also undertake to submit to such surveillance and inspection measures, as Revenue may consider necessary. A claim to TA under Article 229 of DA for goods listed at (i) using Code D16 in DE 1/11 is to be made on an import declaration. For goods listed at (ii) the references are Article 230 of the DA using code D17 in DE 1/11. Applications to destroy moulds, dies, etc. temporarily imported under this paragraph are to be dealt with in accordance with paragraph 1.17.

## 2.8 Goods imported for the purpose of being tested or for use in carrying out tests

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 24 months, in respect of:

- (i) goods of any kind which are to be subjected to tests, experiments or demonstrations;
- (ii) goods imported, subject to satisfactory acceptance tests in connection with a sales contract containing the provisions of the satisfactory acceptance tests and subjected to these tests; and
- (iii) goods used to carry out tests, experiments or demonstrations without financial gain.

For the goods referred to in point (iii), the period for discharge is six months.

The importer's declaration as to the purpose for which the goods are being temporarily imported is to include a statement either on the import declaration or on a separate document presented therewith that the tests, experiments or demonstrations are not being conducted for profit. This does not exclude tests, experiments or demonstrations for which a charge is to be made by the person on whose behalf they are carried out.

A claim to TA under Article 231(a),(b) or (c) of DA using Codes D18/19 or 20 in DE 1/11 is to be made on the import declaration.

## 2.9 Commercial Samples

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 24 months, in respect of reasonable quantities of commercial samples. The samples must be temporarily imported solely for demonstration purposes with a view to obtaining orders for similar goods to be imported. They may not be sold or put to normal use except for the purposes of demonstration or used in any way while in the EU.

Where an ATA Carnet is not used a claim to TA under Article 232 of DA using Code D21 in DE 1/11 is to be made on the import declaration.

## 2.10 Replacement means of Production

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 6 months, in respect of replacement means of production i.e. instruments, apparatus and machines made temporarily available to a customer free of charge by a supplier or repairer, pending the delivery or repair of similar goods.

The importer's declaration as to the purpose for which the goods are being temporarily imported is to include a statement either on the import declaration or on a separate

document presented therewith that they are being supplied free of charge. The importer must also undertake to submit to such surveillance and inspection measures, as Revenue may consider necessary. A claim to TA under Article 233 of DA using Code D22 in DE 1/11 is to be made on the import declaration.

## 2.11 Films, Tapes, Data Carrying Media and Articles (Including Vehicles) suitable for Advertising or Publicity Only

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 24 months, in respect of:

- (i) 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;
- (ii) material used exclusively for publicity purposes, which includes means of transport specially equipped for those purposes.

A claim to TA under Article 225 of DA using Code D10 in DE 1/11 is to be made on the import declaration.

## 2.12 Travellers' Personal Effects and Goods Imported for Sports Purposes

**Subject to the instructions contained in Section I** the benefit of temporary admission arrangements with exemption from import charges is to be granted for a maximum period of 24 months in respect of personal effects and goods imported for sports purposes.

"Personal effects" means all articles, new or used, which a traveller may reasonably require for his or her personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported for commercial purposes;

"Goods imported for sports purposes" means sports requisites and other articles for use by travellers in sports contests or demonstrations or for training taking place in the E.U.

"Traveller" means any person temporarily entering the E.U., not normally resident there.

Personal effects must be re-exported at the latest when the person who imported them leaves the E.U.

An illustrative list of personal effects and goods for sports purposes is set out in Appendix E.

In cases where the goods are imported as unaccompanied baggage with an associated passenger with flights/sailings in and out, a claim to exemption from duties is to be made by means of an oral customs declaration supported by an inventory (Appendix K). In general no security is required in these cases.

## 2.13 Publicity Material

**Subject to the instructions contained in Section I**, exemption from import charges is to be granted, for a maximum period of 24 months, in respect of goods carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying. Also, material used exclusively for publicity purposes, which includes means of transport specially equipped for those purposes.

An illustrative list of such goods is set out in Appendix F.

A claim to exemption from customs duties under Article 225 of DA using Code D11 in DE 1/11 is to be made on the import declaration.

## 2.14 Animals

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 24 months, for live animals of any species imported for the purposes listed in Appendix G.

The animals must be owned by a person established outside the E.U. The time-limit for discharge shall not be shorter than 12 months for the time the animals are placed under the TA procedure.

Live animals imported for exhibition at, or participation in, an event are to be granted relief under paragraph 2.2. Animals temporarily imported for grazing purposes may be admitted without security on the basis of an oral declaration supported by an inventory in duplicate, paragraph 1.10.4(v).

A claim to exemption from customs duties under Article 223 of DA using Code D08 in DE 1/11 is to be made on the import declaration.

Care is to be taken to ensure that all necessary licences and permits are produced in respect of animals subject to import prohibition or restriction.

### 2.14.1 Horses

It is possible to import a horse for sporting events, breeding, training, transhumance/grazing or for the performance of work or transport under the temporary admission procedure using the H38f declaration without the requirement for a security deposit.

The waiver of the security deposit for breeding and training applies only to pure-bred horses.

The H38f should include the following codes in Data Element 2/3:

Sporting Events: Code 1H01

Transhumance/grazing or the performance of work or transport: Code 1H02

Breeding Code: 1H03

Training Code: 1H04

The following supporting documents should be uploaded on AIS when the H38f is submitted:

A copy of the horse's passport is required for the temporary admission of a horse for any of the above activities.

Sporting events – proof of the scheduled attendance at a race meeting/sporting event. Breeding, Training, Transhumance/Grazing or the performance of work or transport-evidence that there is an agreement/contract for the service. This evidence could be satisfied by a copy of the agreement or contract (details of fee amounts are not required) which includes the details listed below or a letter issued on the headed paper of the service provider that includes:

- identification of the horse e.g., passport number
- names and addresses of both parties (horse owner and stud farm/trainer)
- location of service
- length of time
- signatures of both parties

Note: In cases where an importer has a full authorisation in place for the temporary admission of horses and a comprehensive guarantee, the waiver of security will be taken into account when calculating the reference amount for the comprehensive guarantee.

## 2.15 Welfare Material for Seafarers

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted for a maximum period of 24 months in respect of materials intended for seafarers, in so far as such materials consist of goods of the kind shown in Appendix H where they are:

- (i) used on a vessel engaged in international maritime traffic;
- (ii) unloaded from such a vessel and temporarily used ashore by the crew; and
- (iii) used by the crew of 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.

Except in cases where a high amount of import charges is involved, the temporary admission of crews' effects is to be allowed without formality (see paragraph 1.10.4). In this regard the amount of duty involved should be considered on a case-by-case basis having regard to risk analysis at local level.

As regards the temporary admission of welfare material in the circumstances outlined at (iii) above a claim to exemption from customs duties under Article 220 of DA using Code D05 in DE 1/11 is to be made on the import declaration. Security is required. Revenue Officials dealing with such importations are to satisfy themselves as far as possible that the establishments at which the goods are to be used are cultural or social establishments.

"Seafarers" means all persons transported on board a vessel and responsible for tasks relating to the operation or servicing of the vessel at sea.

"Cultural or social establishments" means hostels, clubs and recreation centres for seafarers, managed by either official bodies or religious or other non-profit making organisations and also places of worship where services are held regularly for seafarers.

## 2.16 Temporary Admission of Goods which have no Economic Effect

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted for goods imported:

- (i) occasionally and for a period not exceeding three months; or
- (ii) in particular situations having no economic effect.

A claim to exemption from customs duties under Article 236(a) and (b) of DA using Code D28 and D29 in DE 1/11 is to be made on the import declaration. A letter of authorisation from Revenue is required in these cases and must be attached to the import declaration.



## 3 Section 3 - Certain Goods imported for Possible Sale

### 3.1 General Provisions

**Subject to the instructions contained in Section I**, the benefit of temporary admission arrangements with exemption from import charges is to be granted in respect of certain goods imported with a view to possible sale.

The goods concerned are:

- (i) goods, other than newly manufactured ones, which are imported with a view to their sale by auction;
- (ii) works of art, collectors' items and antiques consisting of items mentioned in "Annex IX" of Directive 2006/112/EC, (see paragraph 3.2) which are imported for the purposes of exhibition with a view to possible sale; and
- (iii) goods delivered by the owner for inspection to a person in the Union who has the right to purchase them after inspection. The period of discharge is six months.

Where part or all of the goods are sold, an import declaration for those goods is to be completed. Code 4053 must be input in DE 1/11. Duties are due on the goods on the date they are put to Free Circulation.

A claim to TA under Article 234(2), (3)(a), (3)(b) of DA using Codes D24, D25 and D26 in DE 1/11 is to be made on the import declaration, the circumstances of importation (e.g. the date and place of auction, the name of the prospective customer, etc) being clearly stated either on the Form or on a separate document presented therewith.

An ATA Carnet may also be used for works of art, collectors' items and antiques mentioned at (ii) above.

### 3.2 Definitions

For the purposes of paragraph 3.1(ii)

- (i) "works of art" means:
  - (a) pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (CN code 9701 10 00);
  - (b) original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of

- the material employed by him/her, but not including any mechanical or photomechanical process (CN code 9702 00 00);
- (c) original sculptures and statuary, in any material, provided that they are executed entirely by the artist; sculpture casts the production of which is limited to eight copies and supervised by the artist or his/her successors in title (CN code 9703 00 00); on an exceptional basis, the limit of eight copies may be exceeded for statuary casts produced before 1 January, 1989;
  - (d) tapestries (CN code 5805 00 00) and wall textiles (CN code 6304 00 00) made by hand from original designs provided by artists, provided that there are not more than eight copies of each;
  - (e) individual pieces of ceramics executed entirely by the artist and signed by him/her;
  - (f) enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares; and
  - (g) photographs taken by the artist, printed by him/her or under his/her supervision, signed and numbered and limited to 30 copies, all sizes and mounts included.
- (ii) "collectors' items" means:
- (a) postage or revenue stamps, postmarks, first day covers, pre-stamped stationery and the like, franked or, if unfranked, not being of legal tender and not being intended for use as legal tender (CN code 9704 00 00); and
  - (b) collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest (CN code 9705 00 00).
- (iii) "antiques" means objects other than works of art or collectors' items, which are more than 100 years old (CN code 9706 00 00).

## 4 Section 4 - Partial Relief from Customs Duties for Certain Goods Temporarily Imported

### 4.1 General Provisions

Goods which do not meet all the relevant requirements for total relief from import duty under TA may qualify for partial relief. Partial relief may be available when the goods are either not covered by any of the TA reliefs or do not fully comply with the conditions for the relief provided they:

- Are still intended for re-export outside the EU
- Will not be altered or changed except for routine maintenance necessary to preserve them in the same condition they were imported
- Are not consumable goods
- Are not goods liable to import VAT only

Goods temporarily imported on partial relief from customs duties do not qualify for exemption from VAT. Consequently VAT, where chargeable, must be paid at importation. Where the importer is not registered for VAT in Ireland additional VAT will fall to be collected at the time when the customs duties chargeable under the partial relief arrangements are being paid (see paragraph 4.2). The amount of the additional VAT payable will be based on the amount by which the value of the goods for VAT purposes is increased by the customs duties chargeable under the partial relief arrangements. No VAT adjustment by customs is necessary where the importer is registered for VAT in the State.

A claim to TA under Article 206 of DA using code D51 in DE 1/11 is to be made on the customs declaration. Customs duty and VAT will be taken on deposit at importation. The correct customs duties will be calculated when the TA procedure is discharged. The importer can then apply for a refund of any excess customs duty paid.

### 4.2 Amount of Customs Duties due under Partial Relief Arrangements

Customs duties due under the partial relief arrangements will be calculated when such arrangements are being discharged (see paragraph 1.12). The amount due will depend on the length of time the goods have remained under the arrangements. Three per cent of the amount of the duties, which would have been chargeable if the goods had been placed in free circulation at the time when they were placed under the temporary admission arrangements, is to be charged for every month or part of a month during which the goods remain under the arrangements. For the purpose of this paragraph a month is to be taken as a period not exceeding 31 days.

However, the total amount of customs duties charged under partial relief arrangements must not exceed that which would have been charged if the goods had been placed in free circulation at the time when they were placed under the arrangements.

## 5 Section 5 - Means of Air, Sea and Inland Waterway Transport

### 5.1 General Provisions

Subject to the instructions contained in this section, the benefit of temporary admission arrangements is to be granted (without formality) in respect of means of air, sea and inland waterway transport. Such transport may remain in the EU during the time required for carrying out the operations for which temporary admission is requested e.g. the carriage, picking up and setting down of passengers, loading and unloading of goods, transport and maintenance. However, in the case of temporary admission for commercial use the maximum period allowed is 24 months while in the case of private use, the maximum period is 6 months for means of air transport and 18 months for means of sea and inland waterway transport.

**“Commercial use”** means the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods whether or not for remuneration.

**“Private use”** means the use exclusively for personal purposes by the person concerned, excluding commercial purposes.

Where means of transport are declared for TA orally or by any other act the authorisation shall be granted to the person who has the physical control of the goods at the moment of release of the goods for the TA procedure unless that person acts on behalf of another person. Then the authorisation shall be granted to the person on whose behalf they act.

Spare parts, accessories and equipment, including the gear used to stow, secure or protect goods imported with or separately from the means of transport for which they are intended are also to be granted temporary admission facilities. The spare parts must be used solely to carry out minor repairs or routine maintenance to those means of transport.

Means of transport temporarily imported without payment of import charges may not be lent, hired, pledged, transferred or put at the disposal of any person established in the EU for any purpose other than for immediate re-exportation or unless as so provided for in this section.

### 5.2 Imported for Commercial Use (Article 212 DA)

Means of transport for commercial use may only be temporarily imported and used for that purpose by a person established outside the EU or on his/her behalf. It must be registered in the name of a person established outside the EU or if not so registered must belong to a person established outside the EU. Persons, wherever established, acting on behalf of a person established outside the EU must be duly authorised by the person concerned.

A means of transport for commercial use belonging to a person established outside the EU temporarily imported by an employee established in the EU may also be used for private purposes by the latter where such use is occasional, subsidiary to the commercial use and provided for in the contract of employment.

### 5.3 Imported for Private Use (Article 215 DA)

Means of transport, for private use, may only be temporarily imported by a person established outside the EU. It must be registered in the name of a person established outside the EU or if not so registered it must belong to a person established outside the EU.

The spouse and relatives in the direct ascending and descending lines of a person established outside the EU and who are themselves established outside the EU may use a means of transport already temporarily admitted for private use.

Means of transport temporarily imported for private use may be used occasionally by a person established in the EU where such person is acting on behalf of and on the instructions of the person who temporarily imported the means of transport while the latter is himself/herself in the EU.

Means of transport may also be used by a person established in the EU, with relief from import duties, which they have hired under a written contract to return to their home in the EU or to leave the EU.

## 6 Section 6 - Pallets and Containers

### 6.1 Definitions

- (i) “container” means an article of transport equipment (lift-van, movable tank, demountable body or other similar structure):
- (a) fully or partially enclosed to constitute a compartment intended for containing goods;
  - (b) of a permanent character and accordingly strong enough to be suitable for repeated use;
  - (c) specially designed to facilitate the carriage of goods, by one or more modes of transport, without intermediate reloading;
  - (d) designed for ready handling, particularly when being transferred from one mode of transport to another; and
  - (e) designed to be easy to fill and to empty

The term “container” does not include vehicles, accessories or spare parts of vehicles, packaging or pallets.

- (ii) “accessories and equipment of the container” means in particular, the following devices, even if they are removable:
- (a) equipment for controlling, modifying or maintaining the temperature inside the container;
  - (b) small appliances, such as temperature or impact recorders, designed to indicate or record variations in environmental conditions and impact;
  - (c) internal partitions, pallets, shelves, supports, hooks and similar devices used for stowing goods.
- (iii) “pallet” means a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet, or of a special deck designed for air transport; its overall height is reduced to the minimum compatible with handling by means of fork lift trucks or pallet trucks; it may or may not have a superstructure;

### 6.2 General Provisions

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

- (a) 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;
- (b) the identification marks and numbers of the container, given by the owner or operator;
- (c) 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 International Standard Organisation (ISO) prefix (ie 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 shall adhere to ISO 6346 and its annexes.

Where the application for authorisation is made by a simplified declaration, the containers shall be monitored by a person established in the EU or by a person established outside of the EU who is represented in the EU.

That person shall upon request supply to the customs authorities detailed information concerning the movements of each container granted TA including the dates and places of their entry and discharge.

The benefit of temporary admission arrangements with exemption from import charges is to be granted, for a maximum period of 24 months.

The arrangements may be discharged by the export or re-export of pallets/containers of the same type and substantially the same value.

Normal spare parts, accessories and equipment, including the gear used to stow, secure or protect goods, may also be temporarily imported regardless of whether they are imported with or separately from the pallets/containers for which they are intended. If normal spare parts, accessories and equipment are imported separately from the pallets/containers for which they are intended details must be given on the import declaration at the time of entry of the goods for the procedure.

Routine maintenance operations and repairs to pallets/containers, which have become necessary during the journey to or within the EU may be carried out during the period of temporary admission.

Parts replaced following repairs or maintenance and new spare parts, which are damaged or defective, are to be assigned to a customs-approved treatment or use.

### 6.3 Irregularities

Where it is found that during or in connection with a temporary admission operation, an infringement or irregularity has occurred in the State, any duties or other charges, which may be due, are to be recovered.

## 7 Section 7 – ATA Carnets

### 7.1 General

The ATA Carnet is an approved international document (incorporating an internationally valid guarantee), which can be used in lieu of national documents and as security during the period of temporary admission of the goods listed at Appendix I.

ATA Carnets may be issued in the EU and in the countries listed in Appendix J, by associations approved for that purpose by the customs authorities of the territory concerned, to persons who wish to export goods temporarily from that territory. Dublin Chamber of Commerce are the only approved Issuing Authority in Ireland.

### 7.2 Procedure at Importation

On presentation of an ATA Carnet the Revenue Official should verify that:

- (i) the cover sheet (green) has been completed satisfactorily and, in particular:
  - (a) that the issuing Chamber of Commerce and the customs authorities shown thereon are established in one of the countries listed in Appendix J; and
  - (b) that the cover sheet (green) has been signed by both customs and the holder of the Carnet.
- (ii) the information given in boxes A to G of the importation voucher;
- (iii) the particulars of the imported goods, as itemised on the reverse of the importation voucher or on any continuation sheets, correspond with the particulars of those goods detailed on the reverse of the front cover of the Carnet and with the goods, and all identifying marks mentioned agree with those on the goods;
- (iv) the values declared for the goods are satisfactory; and
- (v) the goods are capable of being identified at time of re-exportation and, if not, should apply any marks or seals deemed appropriate.

If satisfied, the Revenue Official is to:

- (i) complete and stamp the counterfoil and box H of the importation voucher: the final date for re-exportation of the goods, to be entered in box 2 of the counterfoil and in box H (b) of the voucher, should not be later than
  - (a) the date on which the Carnet expires; or
  - (b) the date of expiry of the maximum period of temporary admission outlined for particular types of goods, whichever is the earlier;



- (ii) insert "Authorisations & Reliefs" in box H (e) of the re-exportation voucher;
- (iii) if the Revenue Official has added any identifying marks or seals to the goods, note particulars of the marks and seals in Column 7 on the inside front cover of the Carnet and also on the reverse of the importation voucher; and
- (iv) detach the importation voucher.

The Carnet may then be returned to the importer and the goods released. A suitable record is to be retained at the office and the importation voucher sent with an advice to Authorisations & Reliefs.

Where goods covered by an ATA Carnet are imported in more than one consignment, care is to be taken to ensure that the requirements outlined above have been complied with. A separate importation voucher must be produced for each consignment imported. The item numbers of the goods imported on each separate importation voucher are to be noted at Section 1 of the related counterfoil.

### 7.3 Procedure at Re-Exportation

When the Carnet is presented at the place of re-exportation the Revenue Official should verify:

- (i) by reference to the importation counterfoil and General List (plus any accompanying continuation sheets) at the reverse of the Carnet's Cover sheet and examination of the goods in question that they are those that were originally temporarily imported; and
- (ii) that the re-exportation voucher, duly completed and signed by the exporter, bears the same identification number as the counterfoil of the importation voucher on which the goods were imported.

If satisfied, the Revenue Official is to:

- (i) complete, sign and stamp the counterfoil and box H of the re-exportation voucher, deleting any inapplicable items; and
- (ii) detach the re-exportation voucher.

The Carnet may then be returned to the exporter and the goods released for re-exportation. The Revenue Official is to satisfy him or herself that the goods are re-exported forthwith. A suitable record is to be retained at the office and the re-exportation voucher sent with an advice to the Authorisations & Reliefs Unit.

Each time all or part of an import consignment is re-exported, the re-exportation voucher with cross-reference to the relative import counterfoil number must be completed and, where part only of the items listed on such counterfoil is being re-exported, a declaration must be made on the re-exportation voucher concerning the remainder.

## 7.4 Action in Authorisations & Reliefs Unit

On receipt of the importation voucher the particulars are to be registered and the voucher filed. On subsequent receipt of the re-exportation voucher it is to be associated with the importation voucher and, in the absence of irregularity, the transaction is to be closed in the records.

Where an irregularity is disclosed or if the re-exportation voucher is not returned within two months of the final date for re-exportation as shown on the importation voucher, an enquiry should be initiated by reference to the Dublin Chamber of Commerce.

## 7.5 Temporary Exportation and Re-Importation

Although the ATA Carnet is intended primarily to facilitate temporary admission it can also be used for temporary exportation from the State (to a place outside the EU) when the following conditions are fulfilled:

- (i) the ATA Carnet is being issued by the Dublin Chamber of Commerce;
- (ii) the ATA Carnet is applicable only to Union goods:
  - (a) which have not been subject on export from the EU to customs export formalities with a view to the payment of refunds or other export amounts under the common agricultural policy; or
  - (b) in respect of which no other financial benefit has been granted under the common agricultural policy, coupled with an obligation to export the said goods;
- (iii) in respect of which no request for repayment has been submitted;
- (iv) the documents necessary for the correct application of the provisions governing the export of the goods in question are presented with the Carnet; and
- (v) the goods are intended to be re-imported into the EU.

## 7.6 Temporary Exportation

Where goods covered by an ATA Carnet are entered for the purposes of temporary exportation, the Revenue Official should:

- (i) ensure that the cover sheet (green) has been signed by both customs and the holder of the Carnet;
- (ii) verify the information given in boxes A to G of the exportation voucher against the goods under cover of the Carnet;
- (iii) complete, where appropriate, the box on the cover page of the carnet headed "Certificate by customs authorities";

- (iv) complete the counterfoil and box H of the exportation voucher (the time limit for re-importation to be inserted in box H (b) must not exceed the validity of the Carnet);
- (v) insert "Central Transit Office" in box H (b) of the re-importation voucher;
- (vi) detach the exportation voucher and forward it to the Authorisations & Reliefs Unit
- (vii) return the remainder of the Carnet to the exporter.

If the Revenue Official has added any identifying marks or seals to the goods s/he should note particulars of such marks or seals in Column 7 on the inside front cover of the Carnet and also on the reverse of the exportation voucher.

## 7.7 Re-Importation

Where goods temporarily exported under cover of an ATA Carnet are being re-imported they may be released for free circulation on the basis of the Carnet. In this case the Examining Revenue Official should:

- (i) verify the information given in boxes A to G of the re-importation voucher;
- (ii) complete the counterfoil and box H of the re-importation sheet;
- (iii) remove any official seals which were attached to the goods;
- (iv) detach the re-importation voucher and forward it to the Central Transit office; and
- (v) return the remainder of the Carnet to the importer.

Goods may be released for free circulation even if the period of validity of the Carnet has expired provided that they are being re-imported within a period of three years from the date of temporary exportation.

## 7.8 Action by The Authorisations & Reliefs Unit

The provisions of paragraph 7.4 apply, to exportation and re-importation vouchers.

## 7.9 Destruction Loss or Theft of a Carnet

In the case of destruction, loss or theft of a Carnet, customs should accept a replacement document if requested to do so by the issuing association. The replacement document should expire on the same date as the original.

## Appendix A

(See Paragraph 1.3)

### **UNDERTAKING IN RESPECT OF GOODS IMPORTED TEMPORARILY FOR EXHIBITION**

**Title of Exhibition: -** \_\_\_\_\_

**Location of Exhibition: -** \_\_\_\_\_

**Duration of Exhibition: -** \_\_\_\_\_

**Goods being imported: -** \_\_\_\_\_

**Origin of Goods: -** \_\_\_\_\_

**Goods owned by: -** \_\_\_\_\_

**Value of Goods: -** \_\_\_\_\_

I undertake that:

1. the goods will be re-exported from the territory of the European Union within three weeks of the termination of the exhibition; and
2. in the event of the goods, or any part of them, not being so re-exported or not being produced to a Revenue Official prior to re-exportation, \_\_\_\_\_ will pay on demand the full amount of **import charges** payable.

**Name: -** \_\_\_\_\_ (Block Capitals)

**Signature: -** \_\_\_\_\_

**Position (e.g. Chairman/Secretary/Director/Manager): -** \_\_\_\_\_

**Full name and address of legal body bound by this Undertaking: -**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Appendix B

**Temporary admission****Procedure codes for Data Element 1/11**

Procedure	Article No of Delegated Regulation (EU) 2015/2446	Code
Pallets (including pallet accessories and equipment)	208 and 209	D01
Containers (including container accessories and equipment)	210 and 211	D02
Means of road, rail, air, sea and inland waterway transport	212	D03
Means of transport for persons established outside the customs territory of the Union or for persons preparing the transfer of their normal place of residence outside that territory	216	D30
Personal effects and goods for sports purposes imported by travellers	219	D04
Welfare material for seafarers	220	D05
Disaster relief material	221	D06
Medical, surgical and laboratory equipment	222	D07
Animals (twelve months or more)	223	D08
Goods for use in frontier zone	224	D09
Sound, image or data carrying media	225	D10
Publicity material	225	D11
Professional equipment	226	D12
Pedagogic material and scientific equipment	227	D13
Packings, full	228	D14
Packings, empty	228	D15
Moulds, dies, blocks, drawings, sketches, measuring,	229	D16

<b>Procedure</b>	<b>Article No of Delegated Regulation (EU) 2015/2446</b>	<b>Code</b>
checking and testing instruments and other similar articles		
Special tools and instruments	230	D17
Goods subject to tests, experiments or demonstrations (six months)	231(a)	D18
Goods imported, subject to satisfactory acceptance tests, in connection with a sales contract	231(b)	D19
Goods used to carry out tests, experiments or demonstrations without financial gain	231(c)	D20
Samples	232	D21
Replacement means of production (six months)	233	D22
Goods for events or for sale	234(1)	D23
Goods for approval (six months)	234(2)	D24
Works of art, collectors' items and antiques	234(3)(a)	D25
Goods imported with a view to their sale by auction	234(3)(b)	D26
Spare parts, accessories and equipment	235	D27
Goods imported in particular situations having no economic effect	236(b)	D28
Goods imported for a period not exceeding three months	236(a)	D29
Temporary admission with partial relief from duties	206	D51

## Appendix C

### PROFESSIONAL EQUIPMENT (see paragraph 2.1)

#### ILLUSTRATIVE LIST

##### A. Equipment for the press or for sound or television broadcasting

- (a) Equipment for the press, such as:
- personal computers,
  - telefax equipment,
  - typewriters,
  - cameras of all kinds (film and electronic cameras),
  - sound or image transmitting, recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers),
  - sound or image recording media, blank or recorded,
  - testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.),
  - lighting equipment (spotlights, converters, tripods),
  - operational accessories (cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors).
- (b) Sound broadcasting equipment, such as:
- telecommunication equipment such as broadcast transmitter receivers or transmitters; terminals connectable to network or cable; satellite links,
  - audio frequency production equipment (sound pick up, recording or reproducing apparatus),
  - testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.),
  - operational accessories (clocks, stop watches, compasses, microphones, mixing consoles, sound tape, generating sets, transformers, batteries and accumulators, battery chargers, heating, air conditioning and ventilating apparatus, etc.),
  - sound recording media, blank or recorded.

- (c) Television broadcasting equipment, such as:
  - television cameras,
  - telecinema,
  - testing and measuring instruments and apparatus,
  - transmission and retransmission apparatus,
  - communication apparatus,
  - sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers),
  - lighting equipment (spotlights, converters, tripods),
  - editing equipment,
  - operational accessories (clocks, stop watches, compasses, lenses, exposure meters, tripods, battery chargers, cassettes, generating sets, transformers, batteries and accumulators, heating, air conditioning and ventilating apparatus, etc.),
  - sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.),
  - film rushes,
  - musical instruments, costumes, scenery and other stage properties, pedestals, make up material, hairdryers.
  
- (d) Vehicles designed or specially adapted for the purposes specified above, such as:
  - television transmitting vehicles,
  - vehicles for television accessories,
  - video tape recording vehicles,
  - sound recording and reproducing vehicles,
  - slow motion vehicles,
  - light vehicles.



**B. Cinematographic equipment**

(a) Equipment, such as:

- cameras of all kinds (film and electronic cameras),
- testing and measuring instruments and apparatus (oscillographs, tape and video recorder test systems, multimeters, tool boxes and bags, vectorscopes, video generators, etc.),
- camera "dollies" and booms,
- lighting equipment (spotlights, converters, tripods),
- editing equipment,
- sound or image recording or reproducing apparatus (tape and video recorders and video reproducers, microphones, mixing consoles, loudspeakers),
- sound or image recording media, blank or recorded (credit titles, station call signs, music inserts, etc.),
- film rushes,
- operational accessories (clocks, stop watches, compasses, microphones, mixing consoles, sound tapes, generating sets, transformers, batteries and accumulators, battery chargers, heating, air conditioning and ventilating apparatus, etc.),
- musical instruments, costumes, scenery and other stage properties, pedestals, make up material, hairdryers.

(b) Vehicles designed or specially adapted for the purposes specified above.

**C. Other equipment**

(a) Equipment for erection, testing, commissioning, checking, control, maintenance or repair of machinery, plant, means of transport, etc., such as:

- tools,
- measuring, checking or testing equipment and instruments (temperature, pressure, distance, height, surface, speed, etc.), including electrical instruments (voltmeters, ammeters, measuring cables, comparators, transformers, recording instruments, etc.) and jigs,
- apparatus and equipment for taking photographs of machines and plant during or after erection,
- apparatus for survey of ships.

- (b) Equipment necessary for business people, business efficiency consultants, productivity experts, accountants and members of similar professions, such as:
  - personal computers,
  - typewriters,
  - sound or image transmitting, recording or reproducing apparatus,
  - calculating instruments and apparatus.
  - Equipment necessary for experts undertaking topographical surveys or geophysical prospecting work, such as:
    - measuring instruments and apparatus,
    - drilling equipment,
    - transmission and communication equipment.
- (c) Equipment necessary for experts combating pollution.
- (d) Instruments and apparatus necessary for doctors, surgeons, veterinary surgeons, midwives and members of similar professions.
- (e) Equipment necessary for archaeologists, palaeontologists, geographers, zoologists and other scientists.
- (f) Equipment necessary for entertainers, theatre companies and orchestras, including all articles used for public or private performances (musical instruments, costumes, scenery, etc.).
- (g) Equipment necessary for lecturers to illustrate their lectures.
- (h) Equipment necessary for photography trips (cameras of all kinds, cassettes, exposure meters, lenses, tripods, accumulators, battery belts, battery chargers, monitors, lighting equipment, fashion goods and accessories for models, etc.).
- (i) Vehicles designed or specially adapted for the purposes specified above, such as mobile inspection units, travelling workshops and travelling laboratories.

It does not include equipment which is to be used for the industrial manufacture or packaging of goods or (except in the case of hand tools) for the exploitation of natural resources, for the construction, repair or maintenance of buildings or earth moving and like projects.

## Appendix D (I)

### TEACHING AIDS (see paragraph 2.3.1)

#### ILLUSTRATIVE LIST

##### A. Sound or image recorders or reproducers, such as:

- slide and filmstrip projectors,
- cinematographic projectors,
- back projectors and episcope,
- magnetophones, magnetoscopes and video equipment,
- closed circuit television equipment.

##### B. Sound and image media, such as:

- slides, filmstrips and microfilms,
- cinematographic films,
- sound recordings (magnetic tapes, discs),
- videotapes.

##### C. Specialised material, such as:

- bibliographic equipment and audiovisual material for libraries,
- mobile libraries,
- language laboratories,
- simultaneous interpretation equipment,
- programmed teaching machines, mechanical or electronic,
- material specially designed for the educational or vocational training of people with disabilities.

##### D. Other material, such as:

- wall charts, models, graphs, maps, plans, photographs and drawings,
- instruments, apparatus and models designed for demonstrational purposes,

- collections of items with visual or audio pedagogic information, prepared for the teaching of a subject (study kits),
- instruments, apparatus, tools and machine tools for learning a trade or craft,
- equipment, including specially adapted or designed vehicles for use in relief operations, which is imported for the training of persons involved in relief operations.

## Appendix D (II)

### **OTHER GOODS IMPORTED IN CONNECTION WITH EDUCATIONAL, SCIENTIFIC OR CULTURAL ACTIVITIES (see paragraph 2.3.1)**

#### **ILLUSTRATIVE LIST**

Goods such as:

- Costumes and scenery items sent on loan free of charge to dramatic societies or theatres.
- Music scores sent on loan free of charge to music theatres or orchestras.

## Appendix E

### TRAVELLERS' PERSONAL EFFECTS AND GOODS IMPORTED FOR SPORTS PURPOSES

(See paragraph 2.12)

#### ILLUSTRATIVE LIST

##### A. Travellers' personal effects

- Clothing.
- Toilet articles.
- Personal jewellery.
- Still and motion picture cameras together with a reasonable quantity of film and accessories therefore.
- Portable slide or film projectors and accessories therefore together with a reasonable quantity of slides or films.
- Video cameras and portable video recorders, with a reasonable quantity of tapes.
- Portable musical instruments.
- Portable gramophones with records.
- Portable sound recorders and reproducers (including dictating machines), with tapes.
- Portable radio receivers.
- Portable television sets.
- Portable typewriters.
- Portable calculators.
- Portable personal computers.
- Binoculars.
- Perambulators.
- Wheelchairs for invalids.
- Sports equipment such as tents and other camping equipment, fishing equipment, climbing equipment, diving equipment, sporting firearms with

ammunition, non- motorised bicycles, canoes or kayaks less than 5.5 metres long, skis, tennis rackets, surfboards, windsurfers, hang gliders and delta wings, golfing equipment.

- Portable dialysis and similar medical apparatus, and the disposable items imported for use therewith.
- Other articles clearly of a personal nature.

## **B Goods imported for sports purposes**

### **A. Track and field equipment, such as:**

- hurdles,
- javelins, discuses, poles, shots, hammers.

### **B. Ball game equipment, such as:**

- balls of any kind,
- rackets, mallets, clubs, sticks and the like,
- nets of any kind,
- goalposts.

### **C. Winter sports equipment, such as:**

- skis and sticks,
- skates,
- bobsleighs,
- curling equipment.

### **D Sportswear, shoes, gloves, headgear, etc. of any kind.**

### **E. Water sports equipment, such as:**

- canoes and kayaks,
- sail and row boats, sails, oars and paddles,
- surf boards and sails.

### **F. Motor vehicles and craft, such as:**

- cars,
- motor bicycles,
- motorboats.

- G. Equipment for miscellaneous events, such as:
- sports arms and ammunition,
  - non-motorised bicycles,
  - archers' bows and arrows,
  - fencing equipment,
  - gymnastics equipment,
  - compasses,
  - wrestling mats and tatamis,
  - weightlifting equipment,
  - riding equipment, sulkies,
  - hang gliders, delta wings, windsurfers,
  - climbing equipment,
  - music cassettes to accompany the performance.
- H. Auxiliary equipment, such as:
- measuring and score display equipment,
  - blood and urine test apparatus.



## Appendix F

### **PUBLICITY MATERIAL (see paragraph 2.13)**

#### **ILLUSTRATIVE LIST**

- A. Material intended for display in the offices of the accredited representatives or correspondents appointed by the official national tourist agencies or in other places approved by Revenue: pictures and drawings, framed photographs and photographic enlargements, art books, paintings, engravings or lithographs, sculptures, tapestries and other similar works of art.
- B. Display material (show cases, stand and similar articles), including electrical and mechanical equipment required for operating such display.
- C. Documentary films, records, tape recordings and other sound recordings intended for use in performances at which no charge is made but excluding those whose subjects lend themselves to commercial advertising and those which are on general sale in the State.
- D. A reasonable number of flags.
- E. Dioramas, scale models, lanternslides, printing blocks and photographic negatives.
- F. Specimens, in reasonable numbers, of articles of national handicrafts, local costumes and similar articles of folklore.

## Appendix G

(See paragraph 2.14)

### PURPOSES FOR WHICH ANIMALS MAY BE IMPORTED

#### ILLUSTRATIVE LIST

- Dressage.
- Training.
- Breeding.
- Shoeing or weighing.
- Veterinary treatment.
- Testing (for example, with a view to purchase).
- Participation in shows, exhibitions, contests, competitions or demonstrations (see note below).
- Entertainment (circus animals, etc.).
- Touring (including pet animals of travellers).
- Exercise of function (police dogs or horses; detector dogs, dogs for the blind, etc.).
- Rescue operations.
- Transhumance or grazing.
- Performance of work or transport.
- Medical purposes (delivery of snake poison, etc.).

**Note:** Live animals intended for exhibition at, or participation in, an event are dealt with in paragraph 2.2.

## Appendix H

### WELFARE MATERIAL FOR SEAFARERS

(See paragraph 2.15)

#### ILLUSTRATIVE LIST

**A. Reading material, such as:**

- books of any kind,
- correspondence courses,
- newspapers, journals and periodicals,
- pamphlets on welfare facilities in ports.

**B. Audio visual material, such as:**

- sound and image reproducing instruments,
- tape recorders,
- radio sets, television sets, cinematographic and other projectors,
- recordings on tapes or discs (language courses, radio programmes, greetings, music and entertainment),
- films, exposed and developed,
- film slides,
- videotapes.

**C. Sports gear, such as:**

- sportswear,
- balls,
- rackets and nets,
- deck games,
- athletic equipment,
- gymnastic equipment.

**D. Hobby material, such as:**

- indoor games,
- musical instruments,
- material for amateur dramatics,
- materials for painting, sculpture, woodwork and metalwork, carpet making, etc.

**E. Equipment for religious activities.****F. Parts and accessories for welfare material.**

## Appendix I

### **LIST OF GOODS FOR WHICH AN ATA CARNET**

#### **MAY BE USED (see paragraph 1.10.1)**

1. Professional equipment and spare parts therefore (paragraph 2.1).
2. Goods for display or use at an exhibition, fair, meeting or similar event (paragraph 2.2).
3. Samples, i.e. articles which are representative of a particular category of goods already produced or which are examples of goods the production of which is contemplated, but not including identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as a whole, they no longer constitute samples under ordinary commercial usage (paragraph 2.9).
4. Works of art imported for the purposes of exhibition, with a view to possible sale (paragraph 3.1 (ii)).

## Appendix J

### LIST OF COUNTRIES FROM WHICH ATA CARNETS ARE ACCEPTABLE

(see paragraph 8.1)

Algeria	Macedonia
Andorra	Malaysia
Australia	Mauritius
	New Zealand
Canada	Norway
China	
Côte d'Ivoire	Russia
Cyprus	Senegal
Gibraltar	Singapore
Hong Kong	South Africa
Iceland	Sri Lanka
India	Switzerland
Israel	Thailand
Japan	Tunisia
Korea (Republic of)	Turkey
Lebanon	U.S.A.

## Appendix K

### Inventory to support an Oral Customs Declaration

#### **Inventory to support an Oral Customs Declaration for Temporary Admission** **(Delegated Regulation (EU) 2015/2446 Articles 136, 163 and 165)**

1. Declarant /Holder of Authorisation

Contact Details:

	Phone:
	Email:

2. Goods to be placed under Temporary Admission (*additional sheets may be used if required*)

Item Description	Quantity	Value (and currency)
A.		
B.		
C.		

3. Nature of use of the goods:	
4. Place of Use of the goods:	
5. Date of Importation:	6. Intended date of Re-Exportation:
7. PBN ID ( <i>where applicable</i> ) and Proof of Re-Export <i>i.e. PBN or copy of return ticket</i>	
Import:	Re- Export:
Form of Proof provided :	
_____	
8. Vehicle Registration: ( <i>where applicable</i> )	
9. Full Name and Address of Importer:	
10. EORI/PPSN (where available)	
11. Signature:	12. Date:

**For Customs Use only**

Remarks of the office of entry:



Means of Identification:	Period of discharge:
Goods inspected:	
Name of officer:	
Date:	
Relevant article of UCC DA:	
Office of Import stamp:	

Remarks of the office of discharge:
Means of Identification:
Goods inspected:
Name of officer:
Date:
Office of export stamp:

**Inventory to support an Oral Customs Declaration for Temporary Admission**  
**(Delegated Regulation (EU) 2015/2446 Articles 136, 163 and 165)**

The following goods can be declared to customs with the use of an inventory form to support an oral declaration for temporary admission where those goods are intended to be re-exported:

- personal effects and goods for sport purposes
- means of transport, pallets and containers, and their spare parts and accessories. (You will find further information on exporting and re-importing empty packaging in [Import and re-export of packaging](#))
- tools of a trade
- portable musical instruments imported by travellers intended to be used as professional equipment
- medical, surgical and laboratory equipment supplied on loan in an emergency situation to a hospital
- welfare materials for seafarers used on a vessel engaged in international maritime traffic
- animals, provided that they are intended for seasonal movement between fixed summer and winter pastures or grazing, or for the performance of work or transport
- instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant
- disaster relief material used to counteract the effects of disasters or similar situations
- radio and television production and broadcasting equipment, and specially adapted vehicles for use with them.

## Appendix L

### Definitions

For the purposes of this Instruction:

- (i) **“temporary admission arrangements - TA”** means the arrangements under which certain goods may be imported temporarily without payment of some or all import charges;
- (ii) **“import duty”** means customs duty payable on import of goods (Article 5(20) of the UCC)
- (iii) **“import charges”** means:
  - (a) Import duty and charges having equivalent effect i.e. VAT, excise duty, anti-dumping duty / countervailing duty, import charges introduced under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products, or;
  - (b) VAT for goods imported from the non-fiscal territory of the Union;
- (iv) **“person established in the customs territory of the Union”** means:
  - (a) In the case of a natural person, any person who has his or her habitual residence in the customs territory of the Union;
  - (b) In the case of a legal person or an association of persons, any person having its registered office, central headquarters or a permanent business establishment in the customs territory of the Union;  
  
(Article 5(31) of the UCC)
- (v) **“person established outside the EU”** means a natural person normally resident outside the EU or a legal person having a registered place of business outside the EU;
- (vi) **“the EU”** means the customs or fiscal territory of the Union, as appropriate;
- (vii) **“holder of the procedure”** means:
  - (a) the person who lodges the customs declaration, or on whose behalf that declaration is lodged: or
  - (b) the person to whom the rights and obligations in respect of a customs procedure has been transferred;  
  
(Article 5(35) of the UCC)
- (viii) **“Customs-approved treatment or use of goods”** means:

- (a) the placing of goods under a customs procedure;
  - (b) their re-exportation from the customs territory of the Union;
  - (c) their destruction;
  - (d) their abandonment to the Exchequer.
- (ix) “**Customs procedure**” means:
- (a) Release for free circulation;
  - (b) Transit;
  - (c) Customs warehousing;
  - (d) Inward processing;
  - (e) Temporary admission;
  - (f) Outward processing;
  - (g) Exportation;
  - (h) End-use.
- (x) “**UCC**” means Regulation(EU) No. 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;
- (xi) “**DA**” means the Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015
- (xii) “**IA**” means the Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015
- (xiii) “**Customs Decisions System - CDS**” means a centrally developed EU (European Union) system. This will allow traders to use an EU trader portal to apply for and manage customs decisions. The CDS will be used to exchange and store information in relation to 22 specific customs decisions.