

eCustoms Helpdesk Notification

Number:	Ref: 17/2024
Subject:	Temporary Admission
Who should read:	All those involved in the temporary admission of goods from a Non-EU country
Related Notification:	eCustoms Notification 14/2022
Issued by:	eCustoms Helpdesk
Queries to:	customsreliefs@revenue.ie
Issue Date:	26 th June 2024

1. Temporary Admission of goods by declaration H38f

The H38f declaration should be submitted to AIS when goods are imported from outside the EU under the temporary admission procedure and a full temporary admission authorisation from the Customs Decision System is not in place. A deposit for Customs Duty and VAT at import is collected when the H38f is lodged.

Documentation enabling Customs to identify the goods brought in under the temporary admission procedure with the H38f declaration should be uploaded to AIS when the declaration is lodged. If horses are being brought in under the temporary admission procedure, a copy of the horse's passport should be uploaded on AIS.

The expected date of re-export should be included in DE 2/3 in the following format – 1D99 TA DD-MM-YYYY.

The routing must be checked at the point of import.

2. Re-export of goods after Temporary Admission

The MRN of the H38f declaring the goods to temporary admission at import should be included in DE 1204 001 000 and 1Q28 in DE 12 04 002 000 of the re-export declaration on AES.

Documentation should be presented to confirm that it is the same goods being re-exported. If a horse is being re-exported after temporary admission, the horse's passport should also be presented at re-export.

The routing must be checked at the point of re-export.

If the declarant fails to comply with the obligation to present the goods to Customs when the goods are being temporarily imported or being re-exported after temporary admission, this failure may result in administrative penalties being imposed under the Customs Act.

3. Procedure to claim a deposit refund

Once the goods are re-exported, the declarant can make a request for a refund of the duty on deposit. Proof of re-export (i.e., the MRN of the export declaration) will be required.

A deposit refund request should be submitted on AIS (message RD415). A copy of the re-export declaration should be included with the RD415. These documents can be submitted under the “Add Attachment” option in AIS.

4. Temporary Admission of Horses for Sporting Events, Breeding, Training, Transhumance/Grazing or for the performance of work or transport

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.

5. Postponed VAT Treatment for Temporary Admission

If you are authorised for VAT Postponed Accounting, the VAT amount does not have to be collected at point of import when the H38f is submitted to AIS and can be dealt with via the Trader VAT return.

The H38f should include the following details:

Data Element 2/3 Code 1A05 followed by text IEPOSTPONED

6. Further Information

If you need further information, please contact:

Customs Relief Unit – email: customsreliefs@revenue.ie