
STATUTORY INSTRUMENTS

2018 No. 1249

The Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018

PART 4

Procedure-specific Rules

CHAPTER 5

Temporary Admission Procedure

Application for authorisation to declare goods for a temporary admission procedure

35.—(1) Where paragraph (2) applies, the person who is to be treated as making an application for authorisation to declare goods for a temporary admission procedure is—

- (a) in a case where the person (P) with physical control of the goods at the moment of the release of the goods to the temporary admission procedure is acting on behalf of another person, that other person; or
- (b) in all other cases, P.

(2) This paragraph applies where—

- (a) the goods declared for a temporary admission procedure fall within a description given in one of the following sections of the temporary admission document—
 - (i) section 6 (means of transport);
 - (ii) section 7 (means of transport – full relief for persons established in the United Kingdom);
 - (iii) section 8 (means of transport – full relief for individuals who have their habitual residence in the United Kingdom);
 - (iv) section 9 (other cases of relief from import duty in respect of means of transport);
- (b) the goods are declared orally under regulation 21 of the import duty regulations or a declaration is made by conduct under regulation 27 of the import duty regulations; and
- (c) the declaration is treated by regulation 4 as an application for authorisation.

Eligibility – temporary admission procedure

36.—(1) Subject to paragraph (2), HMRC may grant an application for authorisation to declare goods for a temporary admission procedure where—

- (a) the applicant is established outside the United Kingdom; or
- (b) the goods fall within a description given in a section of the temporary admission document that specifies that the goods may be declared by, or on behalf of, a person established in the United Kingdom.

(2) An authorisation to declare goods that are consumable goods may be granted only if full relief from a liability to import duty in relation to the goods is to be given under regulation 40.

(3) For the purposes of paragraph (2), goods are consumable goods if they cannot be used without being rendered unusable.

Authorisation to declare goods for a temporary admission procedure

37.—(1) An approval notification issued in relation to an authorisation to declare goods for a temporary admission procedure must specify—

- (a) the type of goods that may be imported;
- (b) the period, for the purposes of paragraph 15(b) of Schedule 2 to the Act, during which particular goods are to be used before they are exported from the United Kingdom in accordance with the applicable export provisions.

(2) Subject to paragraphs (3) and (4), the period specified under paragraph (1)(b) must not be longer than 24 months beginning with the date the goods are declared for the procedure.

(3) The period referred to in paragraph (2) may be longer than 24 months, or the authorisation may be amended on application by the authorised person to extend the period specified beyond 24 months, if an HMRC officer is satisfied that—

- (a) the use for which the goods are imported cannot be achieved within 24 months; and
- (b) a longer period is justified.

(4) An extension to the period referred to in paragraph (2) must not be granted with the effect that the total period granted is longer than 10 years beginning with the date the goods are declared for the procedure unless an HMRC officer is satisfied that there are abnormal and unforeseeable circumstances beyond the holder of the procedure's control justifying such an extension.

(5) When determining, for the purposes of this regulation, the period during which goods declared for a temporary admission procedure have been used—

- (a) any period during which the goods were subject to another special Customs procedure is to be disregarded; and
- (b) account is to be taken of any period during which, where relevant, each of the following conditions is met—
 - (i) the goods were subject a temporary admission procedure as a result of a subsequent declaration made by the holder of the procedure; and
 - (ii) where the goods fell within a description given in a section of the temporary admission document, the goods continue to fall within the same section.

Requirements relating to a temporary admission procedure

38.—(1) Where an authorisation to declare goods for a temporary admission procedure is granted the following requirements apply—

- (a) the authorised person must—
 - (i) use the goods; or
 - (ii) where permitted in the approval notification issued in relation to an authorisation, arrange for another person to use the goods in accordance with the authorisation;
- (b) the goods must not be imported to be repaired;
- (c) the goods must not undergo any substantive change while subject to the procedure that is not a necessary consequence of an intended use of the goods identified in the declaration of the goods for the procedure;

- (d) the goods must be capable of being identified at all times, except where an HMRC officer is satisfied that—
 - (i) in view of the nature of the goods or their intended use, the absence of identification will not result in the avoidance of any or all liability to import duty or other charges, or of any obligations relating to the authorisation; or
 - (ii) equivalent goods are used and it can be verified that they are used in accordance with regulation 45.
- (2) For the purposes of paragraph (1)(c), goods do not undergo a substantive change where—
 - (a) any change is the result of normal depreciation due to an intended use of the goods identified in the declaration of the goods;
 - (b) the goods are repaired, including overhaul, where this was not an intended use of the goods identified in the declaration of the goods; or
 - (c) the goods are maintained, including adjustments or measures to preserve the goods or ensure compliance with technical requirements for their use under the procedure.
- (3) An authorisation to declare goods for a temporary admission procedure is granted subject to such other conditions as may be specified in the approval notification issued in relation to the authorisation.

Specified goods

39. The goods specified for the purposes of paragraph 15(a) of Schedule 2 to the Act are goods intended to be used in the United Kingdom for a temporary period before the goods are exported from the United Kingdom.

Temporary admission – full relief

- 40.**—(1) Where paragraph (2) applies, full relief from a liability to import duty is to be given.
- (2) This paragraph applies where—
- (a) chargeable goods—
 - (i) are declared for a temporary admission procedure;
 - (ii) HMRC accept the declaration; and
 - (iii) a liability to import duty arises in relation to those goods;
 - (b) the goods fall within the description of goods given in a section of the temporary admission document; and
 - (c) any eligibility criteria described in the section are met;
- (3) Where full relief is to be given under this regulation any conditions specified in the section of the temporary admission document within which those goods fall apply and are requirements of the procedure.

Temporary admission – partial relief

- 41.**—(1) Where paragraph (2) applies partial relief from a liability to import duty is to be given.
- (2) This paragraph applies where—
- (a) chargeable goods—
 - (i) are declared for a temporary admission procedure;
 - (ii) HMRC accept the declaration; and
 - (iii) a liability to import duty arises in relation to those goods; and

(b) full relief is not to be given under regulation 40.

(3) Where partial relief is to be given under paragraph (1), the amount of import duty due is 3% of the amount of import duty which would have been payable on the goods if they had been declared for the free-circulation procedure and HMRC had accepted that declaration on the date on which they accepted the declaration of those goods for the temporary admission procedure.

(4) The amount specified in paragraph (3) is payable for every month, or fraction of a month, during which the goods are subject to the temporary admission procedure until—

(a) the procedure is discharged; or

(b) the amount of import duty charged reaches the amount that would have been charged in the absence of any partial relief.