

Specific Annex G

Temporary admission

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Chapter 1

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Definition

For the purposes of this Chapter :

- E1./ **"temporary admission"** means the Customs procedure under which certain
F1. goods can be brought into a Customs territory conditionally relieved totally or partially from payment of import duties and taxes; such goods must be imported for a specific purpose and must be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Principle

1. Standard

Temporary admission shall be governed by the provisions of this Chapter and, insofar as applicable, by the provisions of the General Annex.

Field of application

2. Standard

National legislation shall enumerate the cases in which temporary admission may be granted.

3. Standard

Goods temporarily admitted shall be afforded total conditional relief from import duties and taxes, except for those cases where national legislation specifies that relief may be only partial.

4. Standard

Temporary admission shall not be limited to goods imported directly from abroad, but shall also be granted for goods already placed under another Customs procedure.

5. Recommended Practice

Temporary admission should be granted without regard to the country of origin of the goods, the country from which they arrived or their country of destination.

6. Standard

Temporarily admitted goods shall be allowed to undergo operations necessary for their preservation during their stay in the Customs territory.

Formalities prior to the granting of temporary admission**7. Standard**

National legislation shall enumerate the cases in which prior authorization is required for temporary admission and specify the authorities empowered to grant such authorization. Such cases shall be as few as possible.

8. Recommended Practice

The Customs should require that the goods be produced at a particular Customs office only where this will facilitate the temporary admission.

9. Recommended Practice

The Customs should grant temporary admission without a written Goods declaration when there is no doubt about the subsequent re-exportation of the goods.

10. Recommended Practice

Contracting Parties should give careful consideration to the possibility of acceding to international instruments relating to temporary admission that will enable them to accept documents and guarantees issued by international organizations in lieu of national Customs documents and security.

Identification measures**11. Standard**

Temporary admission of goods shall be subject to the condition that the Customs are satisfied that they will be able to identify the goods when the temporary admission is terminated.

12. Recommended Practice

For the purpose of identifying goods temporarily admitted, the Customs should take their own identification measures only where commercial means of identification are not sufficient.

Time limit for re-exportation

13. Standard

The Customs shall fix the time limit for temporary admission in each case.

14. Recommended Practice

At the request of the person concerned, and for reasons deemed valid by the Customs, the latter should extend the period initially fixed.

15. Recommended Practice

When the goods granted temporary admission cannot be re-exported as a result of a seizure other than a seizure made at the suit of private persons, the requirement of re-exportation should be suspended for the duration of the seizure.

Transfer of temporary admission

16. Recommended Practice

On request, the Customs should authorize the transfer of the benefit of the temporary admission to any other person, provided that such other person :

- (a) satisfies the conditions laid down; and
 - (b) accepts the obligations of the first beneficiary of the temporary admission.
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Termination of temporary admission

17. Standard

Provision shall be made to permit temporarily admitted goods to be re-exported through a Customs office other than that through which they were imported.

18. Standard

Provision shall be made to permit temporarily admitted goods to be re-exported in one or more consignments.

19. Recommended Practice

Provision should be made for suspending or terminating temporary admission by placing the imported goods under another Customs procedure, subject to compliance with the conditions and formalities applicable in each case.

20. Recommended Practice

If prohibitions or restrictions in force at the time of temporary admission are rescinded during the period of validity of the temporary admission document, the Customs should accept a request for termination by clearance for home use.

21. Recommended Practice

If security has been given in the form of a cash deposit, provision should be made for it to be repaid at the office of re-exportation, even if the goods were not imported through that office.

Cases of temporary admission

(a) Total conditional relief from import duties and taxes

22. Recommended Practice

Temporary admission with total conditional relief from duties and taxes should be granted to the goods referred to in the following Annexes to the Convention on Temporary Admission (Istanbul Convention) of 26 June 1990 :

- (1) "Goods for display or use at exhibitions, fairs, meetings or similar events" referred to in Annex B.1.
 - (2) "Professional equipment" referred to in Annex B.2.
 - (3) "Containers, pallets, packings, samples and other goods imported in connection with a commercial operation" referred to in Annex B.3.
 - (4) "Goods imported for educational, scientific or cultural purposes" referred to in Annex B.5.
 - (5) "Travellers' personal effects and goods imported for sports purposes" referred to in Annex B.6.
 - (6) "Tourist publicity material" referred to in Annex B.7.
 - (7) "Goods imported as frontier traffic" referred to in Annex B.8.
 - (8) "Goods imported for humanitarian purposes" referred to in Annex B.9.
 - (9) "Means of transport" referred to in Annex C.
 - (10) "Animals" referred to in Annex D.
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(b) Partial conditional relief from import duties and taxes

23. Recommended Practice

Goods which are not included in Recommended Practice 22 and goods in Recommended Practice 22 which do not meet all the conditions for total conditional relief, should be granted temporary admission with at least partial conditional relief from import duties and taxes.

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