

TEMPORARY ADMISSION (TA)

– New EU laws

- EU 952/2013 Union Customs Code (UCC) 101 pages
- EU 2446/2015 UCC Delegated Acts (DA) 557 pages
- EU 2447/2015 UCC Implementing Acts (IA) 336 pages
- EU 341/2016 UCC Transitional Delegated Acts (TDA) 313 pages

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- New official guidance and forms
 - Public Notice 3001 – Special Procedures for the UCC
 - Annex C – Temporary Admission and End Use
 - CIPs – Customs Information Papers
 - GOV.UK website
 - Europa.EU website
 - SP5 application form

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- Questionnaire to assess whether you meet the criteria for a Temporary Admission authorisation
 - Senior personnel and their experience in Customs matters
 - Classification procedures and assurance measures
 - Valuation procedures and assurance measures
 - Identification of Union and non-Union goods
 - Procedures for working with 3rd party Customs clearance agents
 - Audit trail and evidence

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– Guarantee

- CCG – Customs Comprehensive Guarantee
- Import VAT Waiver – as per CIP (13) 22

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– TORO – Transfer of Rights and Obligations

- For regular transfers to a particular gallery who will also use the works on TA can be ‘pre-authorized’; no Customs entry required, instead details are noted in both parties records.
- TORO is not permitted between different special procedures.
 - i.e. not TA to Customs Warehousing.
- Where a TORO has not been authorised a regular diversion Customs entry is required.

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– Movement of Goods

- INF6 no longer required to transfer works to another EU country; details are noted in authorisation holder's records.

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- Time Limit (Period of Discharge)
 - 24 months for same purpose for the same authorisation holder.
 - In exceptional circumstances, and with prior agreement from HMRC, it can be extended to a maximum of 10 years.

BREXIT – THOUGHTS

- More consignments will require Customs clearance
 - Everything moving in/out of UK will need Customs clearance.
 - More staff required - Customs entry clerks, project coordinators, Customs officers, Border Force officers.
 - More cargo shed space and parking pending Customs clearance.
 - Increased Union Transit (Community Transit) guarantees.

BREXIT – THOUGHTS

- New Customs laws and procedures
 - A little less complicated.
 - Slightly different terminology.
 - Quicker decisions from HMRC.
 - Able to change regulations to benefit the UK.
 - One export licensing system for Cultural goods.