

**1 ORIGINAL FOR THE OFFICE OF ENTRY**

The original copy 1 should be retained by HM Revenue & Customs when certified and forwarded to the **National Imports Relief Unit**, Custom House, Killyhevlin Industrial Estate, Enniskillen, BT74 4EJ. Phone **028 6632 2298** Fax **028 6632 4018** Email **niru@hmrc.gsi.gov.uk** The certified copy 2 is to be returned to the authorisation holder.

**Commission Regulation (EEC) No 2454/93 Articles 229(1), 497(3) - 2nd sub-paragraph, 499 - 3rd sub-paragraph**

<b>1. Declarant/holder of authorisation</b> <div style="border: 1px solid black; height: 30px; width: 100%;"></div>	<b>A. Official use only</b> UK Authorisation reference <div style="border: 1px solid black; height: 20px; width: 100%;"></div>																		
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**7A.** *Anyone who gives false information about goods declared under these arrangements may be liable to penalties under the Finance Act 2003.*

**For HM Revenue & Customs use only**

Remarks of the office of entry		
Period of discharge	Date of acceptance	Relevant Article of CCIP: <i>Commission Regulation 2454/93 Article</i>
Means of identification	Office(s) of discharge	Security
Other remarks		
Name	Signature	Stamp/address
Date		
Remarks of the office of discharge		
The goods have been re-exported on		
Other remarks		
Name	Signature	Stamp/address
Date		

2

COPY FOR DECLARANT/HOLDER OF AUTHORISATION

2

Commission Regulation (EEC) No 2454/93 Articles 229(1), 497(3) - 2nd sub-paragraph, 499 - 3rd sub-paragraph

**1. Declarant/holder of authorisation**

**A. Official use only**

UK Authorisation reference

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**2. Goods to be placed under temporary importation**

Trade/technical description	Quantity	Value (and currency)
a		
b		
c		
d		
e		

**3. Nature of use of the goods and place of use**

**4. Length of stay of the goods (days or months)**

**5. Additional information**

**6. Name**

Signature

Date

**6A.** *This is an undertaking to comply with the conditions of Temporary Importation relief and the Oral Declaration Procedure laid down in Council Regulation (EEC) No. 2913/92 and Commission Regulation (EEC) No. 2454/93 which lays down provisions for its implementation.*

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**Remarks of the office of entry**

Period of discharge	Date of acceptance	Relevant Article of CCIP: <i>Commission Regulation 2454/93 Article</i>
Means of identification	Office(s) of discharge	Security

**Other remarks**

Name Signature Stamp/address

Date

**Remarks of the office of discharge**

The goods have been re-exported on

**Other remarks**

Name Signature Stamp/address

Date

## Notes for completion

The supervising office for UK oral declarations is The National Import Reliefs Unit (NIRU). You should contact NIRU at the address overleaf if any details you have provided change, for example, change of use/user or address or if you have any enquiries about goods you have already entered by Oral Declaration. If you have any queries about goods you intend to enter by Oral declaration you should contact the National Advice Service on **0845 010 9000**. See Public Notice 200 paragraph 3.6 for further information, this is available from our National Advice Service or on our website at **www.hmrc.gov.uk** It is advisable to keep a copy of the endorsed form together with any correspondence from NIRU with the goods imported at all times. You must present Copy 2 to HM Revenue & Customs to be certified at re-export and then send the certified copy 2 to NIRU.

### 1. Declarant/holder of authorisation

State the name and overseas home address of the person who will use the goods or is responsible for arranging for the goods to be imported and used on their behalf. If an agent or other representative is completing this inventory document they must show their name, address and TURN (if applicable), provide a letter of authority to act on behalf of the applicant for relief and state the applicants details in box 5 (additional information).

### 3. Nature of use and place of use

State the purpose of importation and where the goods identified in box 2 will be used for example, yacht/light aircraft for private use. If the place where the goods will be used is not the place where the applicant can be contacted in the UK, state the UK contact address(es) and phone details in box 5. Where the goods will be used in the UK and then in other EU Member States, state the address and contact details in each Member state to be visited.

### 4. Length of stay of the goods

State how long the goods will be used in the UK. Where goods will be used in the UK and then in other EU Member States, state periods of use in each Member state to be visited.

### 5. Additional information

State the contact address in the UK, and (if available) phone number/email address. Where applicable identify what evidence of ownership of goods and/or evidence of non-EC residence is provided and any other any additional information that you consider relevant.

## Customs only

### Period for discharge

Enter the date by which the goods must be re-exported from the EU, this should take into account the time required to use the goods and should not exceed a maximum of 24 months. Shorter periods of use apply for:

- privately used civil aircraft - 6 months\*
- privately used pleasure craft - 18 months\*.

*\*(for persons established inside the customs territory of the EC relief is more limited and if available will generally be subject to more restrictive periods of use, see Notice 308).*

Article	Goods
567a 558	Animals that are owned by a person established outside the Community for: <ul style="list-style-type: none"> <li>• grazing, seasonal moving of livestock, performance of work</li> <li>• for transport.</li> </ul>
569	Radio, television production, broadcasting equipment and vehicles specially adapted for this use and their equipment imported by public or private organisations established outside the Community.
569	Instruments and apparatus necessary for doctors to provide assistance for patients awaiting organ transplants imported by either a person established outside the EC or by an employee of the owner. The employee may be established in the EC.
558	Civil aircraft/ pleasure craft registered outside (or owned by a person established outside) the customs territory of the EC and for use by a person established outside the EC (use by EC persons may only be made in circumstances identified in Notice 308).

If there are any doubts over eligibility for relief or the regulation article applicable contact NIRU. Exceptions to the above may only be approved by the policy team in Customs & International who will advise NIRU of the circumstances and conditions applicable.

### Means of identification

Confirm how the goods stated in box 2 can be identified for example V.I.N - chassis number, registration number, serial/manufacturers number, seal, clip marks, other distinctive marks.

### Office(s) of discharge

If known state the customs office where the goods will be presented for re-export from the EC.

### Security

Security should only be taken where there are concerns that any conditions or requirements of TI relief may not be satisfied. For example:

- where a condition includes non EC ownership of goods but where such evidence has not been provided, or
- where the applicant is unable to provide a UK contact address whilst the goods will remain under relief.

Any requirement to take security should be agreed with NIRU who may direct that a C88 declaration to TI relief should be made. Exceptionally NIRU may direct that the C108 can be accepted with security, in such cases state the amount of security and the accounting reference number (if cash deposit) or the guarantee reference number (if used).