

eCustoms Helpdesk Notification

Number:	Ref: 14/2022
Subject:	Temporary Admission
Who should read:	All those involved in the temporary admission of goods from a Non-EU country
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	eCustoms@revenue.ie
Issue Date:	14 March 2022

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 D/E 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 box 44 of the re-export declaration on AEP.

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.

Declared to the temporary admission procedure on AEP (SAD)

A claim for the repayment of the deposit should be made through MyEnquiries with details of the re-export declaration. Further information on MyEnquiries can be found at [Notification 4/2018](#)

Declared to the temporary admission procedure on AIS (H38f)

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, Transhumance or Grazing

It is possible to import a horse for **sporting events, transhumance or grazing** under the temporary admission procedure using the H38f declaration without the requirement for a security deposit.

The H38f should include the following details:

Data Element 2/3 Code 1A99

Data Element 2/3 Code 1C99

A copy of the horse’s passport and proof of the scheduled attendance at a race meeting/sporting event should be uploaded on AIS when the H38f is submitted.

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

6. Further Information

If you need further information, please contact any of the following:

eCustoms Helpdesk – email: ecustoms@revenue.ie

Customs Relief Unit – email: customsreliefs@revenue.ie