

I - TEMPORARY ADMISSION

Goods, including imported animals from another country, for events organized may benefit from the temporary admission regulations regarding exemption from duties and taxes. Excluded from these regulations are operations of a commercial nature, in these circumstances, the importing, in large quantities, of goods of the same type, destined for sale.

These imports must in fact be declared as being for final importation, with payment of duties and taxes, and presentation of foreign trade control documents. Temporary admission may be obtained.

1) Either, by the submission of a declaration for temporary admission :

- with a deposit representing the amount of the duties and taxes that may be due in the event of the goods being used, if the declaration is made by a private person,
- with no deposit necessary if the declaration is made by a customs agent or broker holding a credit for various operations customs office.

The following documents must be presented together with the declaration for temporary admission

- An invoice in two copies
- A packing list indicating the contents, and net and gross weight of the goods
- In the case of machines : technical notices in French, explaining the operation and use
- The transit documents
- The Community Circulation certificates

2) Or by subscribing to an ATA document issued outside the EU.

This document is to be used according to the specific regulations applying to it, instead of the temporary importation declarations.

When the goods arrive in Community territory, the ATA document must be shown at the customs office of entry into the EU so that a transit section to the office, where the temporary importation operation will be handled, can be issued.

LENGTH OF STAY

The length of stay is equal to the duration of the exhibition.

However, goods to be displayed or used for several successive exhibitions may remain on the customs territory for a maximum of twenty-four (24) months.

If an A.T.A. carnet will be used, the length of stay for the goods covered by this document may not exceed one (1) year.

At the end of the exhibition, the exhibitors must indicate the destination of their goods.

II - METHODS OF DISCHARGE

It is agreed that the goods concerned may have other destinations than re-exportation:

1) The temporary admission regulations are considered as discharged, subject to express authorization by the customs service, if the imported goods are sold, destroyed or given away free of charge at the site of the exhibition.

This method of discharge does not apply to alcoholic drinks, tobacco or petroleum products, which must be re-exported.

The goods concerned by this facility are essentially :

- a) Small samples representative of the foreign goods and destined for the exhibition.
- b) Goods imported for demonstration purposes or used to present the machines or appliances displayed.
- c) Low value material (paints, varnish, etc...) used in the construction and fitting out of temporary stands at the exhibition, and which are destroyed when used.
- d) Printed documents, catalogues, brochures, price lists, calendars, unframed photos and other objects supplied free of charge for publicity purposes, relating to the goods displayed at the exhibition.

2) The temporary admission regulations may be discharged at the end of the exhibition by authorization of the customs service, upon the sale of the imported goods ; it must be specified that Exhibitors must always be able to present these goods to the customs service, which excludes imports for take away sales.

Sales of goods requires the submission of a declaration. The goods must be cleared at the customs by the resident importer designated by the foreign exhibitor as the real consignee, or by a customs agent representing him. This declaration of sale must be accompanied by an invoice addressed

to the purchaser by the foreign exhibitor.

In the case of objects composed of precious metals - golds or silver - they are subjected, in certain cases, to Guarantee controls.

The Exhibitor must indicate the exact weight of the metal as well as the number of objects.

3) Reexportation outside the EU or transfer to another customs office in France or in another member state.

In the normal method of settlement, reexportation is subject to the submission of a declaration of reexportation accompanied by a Community transit document. In certain conditions, it is also possible to transfer goods placed in temporary importation to another customs office either in France or in another EU member state.

If an ATA document has been for temporary importation, reexportation formalities are performed at the office, and the goods travel to the actual office of exit from the EU under the ATA document transit section. Reexportation formalities may however be performed at the office of exit from the Community when the goods are presented in several EU members states in succession or at the customs office in whose territory the last place of presentation of the goods is located.

4) Placing under bond at customs warehouse.

15 days after the closing of the exhibition, goods which are still not covered by customs regulations will be placed in bond at the public customs warehouse.

As a general rule, and whatever the method of discharge used, removal of goods is subject to express authorization by the Customs Service.