



HM Revenue
& Customs



HM Treasury

Policy paper

Government response to Temporary Admission Call for Evidence

Published 28 April 2025

Contents

Executive summary

Background

Improvements to Temporary Admission

Conclusion



© Crown copyright 2025

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3 or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at <https://www.gov.uk/government/publications/government-response-bringing-goods-into-the-uk-temporarily/government-response-to-temporary-admission-call-for-evidence>

Executive summary

The Temporary Admission procedure (TA) allows goods to be imported into the UK temporarily without payment of customs duty and import VAT, subject to certain rules and requirements. Individuals and a broad range of businesses use TA. TA also enables streamlined processes for declaring goods that people bring across the border themselves. These benefits support businesses to import goods for short-term projects, exhibitions, or events and enable individuals visiting the UK to bring their possessions with them easily. TA is particularly important for sporting events and the arts sector.

In June 2023, a [Call for Evidence \(CfE\)](https://www.gov.uk/government/consultations/bringing-goods-into-the-uk-temporarily/bringing-goods-into-the-uk-temporarily-call-for-evidence#summary) (<https://www.gov.uk/government/consultations/bringing-goods-into-the-uk-temporarily/bringing-goods-into-the-uk-temporarily-call-for-evidence#summary>) seeking views on how we could improve TA was launched by the previous government. Having carefully considered the responses, and subsequent stakeholder engagement, the current government will take forward a set of targeted simplifications and improvements to TA. These will be implemented during 2025.

These simplifications and improvements reflect the government's commitment to a modern customs regime which supports businesses and responds to global trade and complex supply chains, whilst protecting our people and domestic markets. They will also improve the customer experience for businesses engaging with customs. This document sets out the detail of our improvements, which cover 3 areas.

Extending and simplifying timing requirements:

- increasing the limits for how long certain goods can usually remain under TA. These changes also align time limits for certain categories of goods
- increasing to 90 days the time limit for completing customs formalities after a good that is under TA is sold (where eligible)
- clarifying when and how TA users who need to keep their goods under TA for longer than the standard time limit can seek extensions

Improving user experience and guidance:

- publishing new guidance which will be easier to understand and use than current guidance, including a handbook for TA users

Removing specific restrictions on who is eligible to use TA and how certain goods can be used while under TA:

- allowing third-party businesses (such as logistics companies) to hold authorisation to use TA on behalf of importers from all sectors

- allowing artwork and antiques to be displayed in a potential buyer's residence for a short period with a view to purchase
- allowing male horses to be neutered

Some issues raised by stakeholders are already being addressed through other initiatives to reduce administrative burdens and improve businesses and individuals' experience of customs processes. These include an initiative to simplify customs declarations for both imports and exports by reducing the information traders may need to provide by up to a quarter, following a separate call for evidence in 2023.

Background

HM Treasury (HMT) and HM Revenue and Customs (HMRC) launched a CfE in summer 2023 seeking views from individuals, businesses and intermediaries on the following areas of Temporary Admission (TA):

- eligibility for and restrictions on using TA
- accessing TA
- the costs and benefits of using TA
- how businesses and individuals find out about and understand TA
- how TA can be improved

Fifty-four written responses were received from a variety of industries, including the art, logistics, consultancy, horse racing and breeding, energy, motor, university research and pleasure-craft sectors. HMT and HMRC also held roundtable discussions with stakeholders, including the art, antiques, fashion, music, construction, thoroughbred, and pleasure-craft sectors, to gather insights and increase awareness of the CfE.

HMT and HMRC's [summary of responses](https://www.gov.uk/government/consultations/bringing-goods-into-the-uk-temporarily/outcome/fa37a216-7810-4d81-8f18-27ee1f213c02) (<https://www.gov.uk/government/consultations/bringing-goods-into-the-uk-temporarily/outcome/fa37a216-7810-4d81-8f18-27ee1f213c02>) to the CfE noted that respondents identified specific proposals for improvement within the following areas:

- extending and simplifying timing requirements to allow for traders to bring goods in under TA for longer
- expanding the eligibility criteria to allow more businesses and individuals to use TA
- changing conditions of use so that TA can be used in more scenarios

Respondents also suggested simplifying the process involved in using TA and making more detailed, clearer guidance available.

Following the CfE, HMT and HMRC developed options to address the issues raised by stakeholders. We also consulted further with industry to better understand how specific options could improve businesses' experience of using TA and facilitate wider economic activity. This consultation response confirms the outcome of that work and the next steps HMT and HMRC will take to implement improvements. The improvements will apply throughout the UK, except where noted.

Improvements to Temporary Admission

Extending and simplifying timing requirements.

Time limits

Goods using TA must be intended for re-export within a specific period. Most goods can be permitted to use TA for up to 2 years, but some categories of good have shorter limits where this better reflects a temporary import for the relevant good and its intended use. If the importer needs longer to achieve the intended use of the good, then they can contact HMRC and ask for an extension.

Respondents from several sectors made a case for longer time limits for certain categories of good. The government will implement increases for the following categories:

- works of art and antiques. We will increase the standard maximum period from 2 years to 4 years in Great Britain. This will help support the international competitiveness of the UK's fine arts and antiques sector. (A shorter limit will apply to the display of art and antiques in prospective buyers' residences)
- goods used for tests, experiments, or demonstrations without financial gain. We will increase the standard maximum period from 6 months to 2 years in Great Britain. This will help support the UK's universities and other research institutions and simplifies time limits by aligning this category with the existing two-year limit for goods used in tests for profit
- pleasure-craft. We will increase the standard maximum period from 18 months to 2 years in Great Britain. This simplifies the overall set of time limits (this is the only category with an 18-month limit) and reflects a stakeholder ask

These increases are based on evidence from stakeholders and HMRC internal data, and help simplify the overall set of time limits. We intend to legislate for these changes in summer 2025.

We will also clarify policy and guidance so that a two-year limit is consistently applied for horses used for breeding. This will support the UK's horse breeders and simplify time limits for horses by ensuring 2 years is the standard maximum period, however the importer intends to use them.

There was limited support for longer time limits to cover potential scenarios that might occasionally affect other categories of good. Where a longer time is very seldom needed, it is more proportionate for affected TA users to seek extensions rather than to increase time limits for everyone. HMRC will include clear information on extensions and how to apply for them in guidance for users of TA.

Completing formalities after goods are sold

If goods are sold while under TA, then all customs formalities including re-export must be completed within 30 days of the sale. Sale is allowed in very limited circumstances. The fine art sector asked for a longer time limit because they often encounter practical barriers to completing all the steps needed within 30 days. HMRC will increase this time limit to 90 days and implement this in summer 2025.

Improving user experience and guidance

Numerous respondents asked for improvements to guidance for users of TA. Their asks included making guidance simpler and more comprehensive, making all guidance relevant to TA available in a single place, and making guidance easier to navigate. Some specific points within responses to the CfE demonstrated that some businesses think the rules prohibit the use of TA in certain ways which are in fact allowed. Better guidance would therefore both improve users' experience and address challenges some businesses face in accessing TA.

HMRC is already working on better guidance for TA, including a handbook to provide comprehensive information in a single publication which HMRC intend to publish in summer 2025. HMRC has published improved guidance on using special procedures, including TA, without a prior authorisation, and is improving guidance on how to apply for and manage customs authorisations.

Several respondents asked us to reduce the administrative work involved in applying for and managing authorisations. A digital system for authorisations is a strategic priority for HMRC, and we will explore opportunities to deliver this.

Removing specific restrictions on who is eligible to use TA and how certain goods can be used while under Temporary Admission

Third parties using Temporary Admission on behalf of importers

Many TA users get a prior authorisation to use TA from HMRC, and this is a mandatory requirement for certain types of good. Gaining authorisation involves providing information about the business and how it conducts customs activities to HMRC to demonstrate that specific criteria are met. Authorisations can enable financial guarantees to be waived (guarantees are a financial deposit or an undertaking from a bank or insurer to cover any unpaid duties).

Currently, an importer usually needs to hold their own authorisation rather than engaging another business such as a freight forwarder or customs agent to hold TA authorisation on their behalf (however some specialised customs agents for the art and horse racing and breeding sectors are allowed to use TA authorisations on behalf of their clients if they meet certain conditions). Many importers from other sectors told us they would like this kind of support from customs intermediaries, and some intermediaries (such as logistics operators in the jewellery sector) told us they would like to do so.

The government will change policy and guidance to allow third parties (for example, freight forwarders, customs agents and logistics providers) to apply for prior authorisation to operate TA on behalf of their clients, for all categories of good. They will need to meet the existing authorisation criteria, including demonstrating that they will exercise control over the goods while they are temporarily in the UK. This change will apply from summer 2025.

Respondents from the pleasure-craft sector asked that UK residents be allowed to use TA for their own pleasure-craft for personal use if they purchased those vessels outside the UK before 31 December 2020. The government will not extend TA to these vessels at this time. Goods imported to the UK are liable to import VAT so that there is a level playing field between goods purchased in the UK and those purchased abroad.

Sale of goods

TA cannot typically be used if the importer intends to sell the goods in the UK. There are some limited exceptions. Works of art, antiques and collectors' items are the only goods which may use TA for the purpose of exhibition with a view to possible sale. TA can also be used for a short time for any goods delivered to a person in the UK who has the right to purchase them after inspection, and for goods that are not new to be auctioned in the UK. Incidental sale of goods while they are under TA is allowed (for

example, if someone asks to purchase the item even though it wasn't advertised or exhibited for sale). If a sale takes place, then import duties become payable.

Respondents from the art sector asked to be allowed to exhibit works of art in prospective buyers' residences. This would allow buyers to view a work in its intended location before deciding whether to purchase. The government will change policy to allow this within limits and for short periods of time. By the end of 2025, we will develop rules and a process to regulate this, in consultation with the sector.

Some respondents asked to be allowed to exhibit or market other kinds of good for sale in shops or other business premises, particularly representatives of the jewellery and pleasure-craft sectors. The government will not broaden the scope of goods that may use TA with the intention of exhibiting or marketing for sale. TA is a relief for imports which are not intended to stay in the UK, and sale from commercial premises to UK consumers conflicts with that principle. Works of art and antiques can be exhibited for sale under TA, but a large proportion of buyers of those items live outside the UK and will export their purchases. Additionally, works of art and antiques are not generally in competition with items currently produced in the UK.

Existing customs special procedures support UK retailers wishing to sell imported goods. TA can be used to temporarily import samples to generate orders by exhibiting at a trade fair. Additionally, a [customs warehouse](https://www.gov.uk/guidance/how-to-use-a-customs-warehouse) (<https://www.gov.uk/guidance/how-to-use-a-customs-warehouse>) can be used to suspend import duties when importing goods in bulk. Purchases can be fulfilled from a customs warehouse with import duties payable when goods are released from the warehouse to UK consumers.

Repair and processing of goods

Goods under TA can only be repaired or undergo maintenance or overhaul if they were not imported for this purpose. For example, a car that is damaged in a crash while under TA can be repaired, and an animal that is in TA can have veterinary treatment to keep it in good health. [Inward processing](https://www.gov.uk/guidance/using-inward-processing-to-process-or-repair-your-goods) (<https://www.gov.uk/guidance/using-inward-processing-to-process-or-repair-your-goods>) (IP) can be used to suspend or relieve payment of import duties on goods imported for repair or processing, and this requires its own authorisation from HMRC.

The thoroughbred sector asked that neutering of male horses (gelding) be permitted under TA. HMRC recognises that gelding can become necessary while a male horse is under TA and assesses that requiring a separate IP authorisation for this veterinary procedure alone would impose disproportionate administrative burden. The government will amend policy to permit gelding of horses that are under TA, as long as they were not imported for that purpose. We will make this change in summer 2025.

The art sector asked that restoration and conservation of artworks and antiques be allowed under TA. They noted that the access UK art dealers have to high quality UK specialist restorers and conservators supports the UK's attractiveness to art sellers and buyers in the high value international art market. They also told us that these restorers and conservators can find it challenging to apply for and maintain authorisation for IP. While there is an administrative burden associated with authorisation, we will not be taking this proposal forward as art restoration and conservation is a significant process. Processing and repairing or restoring goods entails different risks from simply using unaltered goods temporarily under TA and should continue to have a distinct set of rules and its own authorisation.

Authorisations for IP can include in scope the work of subcontractors. An art dealer may therefore be able to hold an IP authorisation to cover the restoration and conservation work they will subcontract to specialists. This would enable this work to take place with import duties suspended without those specialists needing their own authorisations.

Options we are not taking forward

A minority of stakeholders advocated for more extensive changes, which the government will not take forward at this time:

Suggestion that any good should be eligible for TA regardless of its use, if it is re-exported in the same state. The government will not expand TA to this extent, because there are many kinds of good for which import is inherently unlikely to be temporary in nature. For example, goods that are consumable and/or perishable.

Suggestion that the use of TA by individuals and businesses that are established in the UK be further expanded. The government considers that this would risk undermining the protection import duties give to domestic markets. TA is intended for temporary imports only, and many kinds of good are unlikely to be re-exported if they are owned and imported by a business or individual who is based in the UK.

Suggestion that financial guarantees should not be required when TA is used without a prior authorisation. A customs guarantee is a cash deposit or a legal undertaking from a bank or insurer which the importer provides to cover any duties that are unpaid when the individual use of TA ends.

The government will continue to require guarantees when TA is used without prior authorisation (apart from specific circumstances, such as tourists bringing their personal effects with them). There would otherwise be a significant risk of unpaid duties because no checks are made on these importers to minimise administrative requirements, and a large proportion of

them are based outside the UK. Guarantees have been waived for most importers with prior authorisation in Great Britain since January 2021.

Outside scope

ATA Carnets are another form of temporary admission involving the use of a single internationally recognised document to temporarily import goods without payment of customs duty and import VAT. They were not within the scope of this call for evidence because the rules on the use of ATA Carnets are set out in international agreements (the ATA and Istanbul International Conventions). HMRC continues to work with the London Chamber of Commerce and Industry (LCCI) to develop guidance on ATA Carnets for individuals and businesses. The LCCI is the national guaranteeing organisation for ATA Carnets in the UK and is responsible for all ATA Carnets issued from the UK as well as guaranteeing in-bound Carnets.

Changes to the rules for TA in other countries were also not within scope. The management and control of import and export procedures are the responsibility of the relevant customs authorities.

Conclusion

HMT and HMRC would like to thank everyone who took the time to respond to the call for evidence for helping us develop this package of improvements to TA. We are grateful for the thorough written responses that stakeholders provided and the views that they shared in roundtables.

We will now begin work to implement the improvements set out in this consultation response. Most will be implemented by summer 2025, and HMRC will provide further information and confirmation of the dates when changes will take effect as soon as possible.

You can read the [Call for Evidence document, a summary of responses and the first government response](https://www.gov.uk/government/consultations/bringing-goods-into-the-uk-temporarily) (<https://www.gov.uk/government/consultations/bringing-goods-into-the-uk-temporarily>), published in December 2023 by the Sunak Conservative government.



OGL

All content is available under the [Open Government Licence v3.0](#), except where otherwise stated



© Crown copyright