

SCHEDULES

SCHEDULE 2

SPECIAL CUSTOMS PROCEDURES

PART 6

TEMPORARY ADMISSION PROCEDURE

Meaning of goods declared for “a temporary admission procedure”

- 15 A declaration of goods for “a temporary admission procedure” is a declaration—
- (a) that the goods are of a description specified in regulations made by HMRC Commissioners, and
 - (b) that the goods are to be used for a period specified in regulations made by HMRC Commissioners before the goods are exported from the United Kingdom in accordance with the applicable export provisions.