

## **Addendum to EXPO Milano 2015 Guidelines**

### **Termination of temporary admission**

Upon closing of EXPO Milano 2015, the temporary admission declarations lodged for the arrival of goods from third countries shall be terminated.

The temporary admission regime can be terminated as follows:

- Through the final importation of the goods. The declaration for final importation can be lodged by the holder of the temporary-admission declaration or by another subject to whom the goods are given (not necessarily against payment). The final importation entails the payment of customs duties (duties + VAT) and of compensation interests as of the date in which the goods were placed under the customs procedure at issue;
- Through the re-exportation of the goods used during the event (cfr. par. 2.1 and 3.1 of the Guidelines) by means of an export declaration;
- Through the destruction of the goods, upon authorization by customs authorities and under customs surveillance, with no additional costs for the Treasury of the host country.
- Goods intended for "official purposes" (free distribution with the exception of alcoholic beverages, tobacco products and fuels) can be considered as re-exported, provided that the quantities imported are consistent with the activities performed (the importer shall lodge a specific declaration, as described in the specimen attached).

The termination procedure shall be carried out within three months from the closing date of the event, at the customs of entry of the goods. To facilitate the operations, the procedure can be carried out also at the Milano 2 Customs office, where the goods under customs regime are located.

The aforementioned termination procedures are applicable to operations carried out by both official and unofficial participants. For unofficial participants the termination of the customs procedure will include the release of the guarantee previously paid.

In case a carnet ATA is used to place the goods under temporary admission, the re-exportation will follow the general rules foreseen by the ATA Convention. If the goods covered by the ATA carnet are destined in the EU territory, a dedicated declaration for final importation shall be lodged and the relevant duties (customs duties + VAT) shall be paid.

Rome, 30th October 2015