

Thu 22/04/2021 10:18

Good Morning

In response to what was requested in your e-mail of 19-04-2021, we inform you of the following:

The situation described to us, may be framed in the temporary importation regime provided for in articles 250 of Regulation no. (EU) no. 952/2013 of the European Parliament and of the Council, of 9 October, which establishes the Code Customs Union - CAU and 234 of the Delegated Regulation of the Commission (EU) 2015/2446 of 07/28/2015 (AD-CAU).

According to the aforementioned legal precepts, a total relief of import duties may be granted to goods destined to be exhibited or used in a public event that is not exclusively organized for the purpose of selling the goods in question (paragraph 1 of article 234). AD-CAU) provided that the following conditions are met:

- The goods are not subject to any change beyond the normal depreciation resulting from the use made of them;
- It is possible to ensure the identification of the goods subject to the regime;

It is further informed that the use of the customs procedure for temporary importation is subject to authorization by the customs authorities, which may be requested, in advance, through the Customs Decisions System, or in the customs declaration for the goods to be placed under the customs regime for temporary importation. at the time of customs clearance.

The term to be granted will be the one necessary for the intended use, and should not exceed 24 months.

The use of the temporary importation regime with full relief also allows the exemption from VAT under the provisions of article 15, paragraph 1, point e), of the VAT Code.

The granting of the regime is subject to the provision of a guarantee, in accordance with the provisions of article 211 n. 3 paragraph c) of Regulation no. (EU) no. 952/2013 of the European Parliament and of the Council, of 9 October, which establishes the Union Customs Code - CAU.

Law no. 5/2006 of 23 d February, which approves the new legal regime for arms and ammunition in its article 1 (Object and scope) no. 3 stipulates that "They are still excluded from the scope of this law the activities referred to in paragraph 1 relating to firearms whose date of manufacture is prior to 31 December 1890, as well as those that use obsolete ammunition, listed in the annex to this diploma and which forms an integral part thereof, and that for their historical, technical and artistic interest can be preserved and preserved in public or private collections. "

Considering the above and taking into account the fact that the described merchandise is part of this concept, its temporary importation will not require any prior authorization from the National Director of the PSP.

In any case, regarding weapons, additional information on the above procedures can be obtained from the PSP through the contacts: Department of Arms and Explosives,

Rua de Artilharia 1, n.º 21, 1269-003 Lisboa, Telephone: +351 218111000, Fax: +351213874772, E-mail: depaex@psp.pt.

Best regards