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GUIDANCE NOTE FOR PLEASURE CRAFT

This document will provide guidance on the treatment of pleasure craft (boats/vessels and aircraft) by customs and tax authorities of the 27 Member States throughout the European Union.

Disclaimer

It should be underlined that this guidance document is not legally binding. It does not create rights and obligations and is of an explanatory nature only. Legal provisions of customs legislation take precedence over the contents of this document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. The purpose of this document is to provide a tool to facilitate the correct and uniform application of customs and tax legislation by the Member States and to improve customs and tax compliance by economic operators. There may also exist national instructions or explanatory notes in addition to this document.

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1. LEGAL BASIS

The main EU legislation concerning the aspects considered in this document is shown below:

1.1. CUSTOMS LEGISLATION

- *Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (UCC);*
- *Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (DA);*
- *Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementation certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (IA);*
- *Commission Delegated Regulation (EU)2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (TDA).*

1.2. VAT LEGISLATION

- *Council Directive Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (VAT Directive)*

1.3. EXCISE LEGISLATION

- *Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty*

2. PROOF OF UNION STATUS FOR GOODS IN FREE CIRCULATION

Pleasure craft in free circulation in the customs territory of the EU27 have the customs status of Union goods.

Article 5(23) of the Union Customs Code (UCC) defines Union goods as those:

1. wholly obtained in the customs territory of the Union; or

2. brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation; or
3. obtained or produced in the customs territory of the Union, either solely from goods brought into the customs territory of the Union from countries or territories outside that territory which have been released for free circulation or from a combination of these goods and goods wholly obtained in the customs territory of the Union.

Article 5(24) of the Union Customs Code (UCC) defines non-Union goods as those:

1. other than the ones mentioned in Article 5(24); or
2. which have lost their status as Union goods.

2.1. TERMINOLOGY

The term “goods” and “pleasure craft” in the context of this Guidance Document applies to both pleasure boats/vessels and for pleasure/private aircraft.

A pleasure boat/vessel is:

- A water-going craft moving under its own power or wind, or
- being trailed behind a vehicle, or moved by other means, e.g. by commercial transport

A pleasure aircraft is:

- A flying craft
- A private aircraft
- A private helicopter
- Being moved by private trailer or commercial transport

Union goods lose their Union status as from the moment they leave the customs territory of the Union. However, in specific cases, these Union goods may move temporarily out of the customs territory of the Union without their status as Union goods being altered (Article 154(a), Article 155 UCC and Article 119(2) and 119(3) DA).

There are three possible scenarios how the goods could move:

1. under a customs procedure;
 2. without a customs procedure, but with proof of Union status;
 3. without a customs procedure and without proof of Union status being presented.
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1. Union goods may move from one point to another within the customs territory of the Union and temporarily out of that territory when placed under the internal transit procedure. Article 155(1) UCC states that when the internal transit procedure is taking place under one of the following circumstances, the goods will only keep their status as Union goods if that status is established under certain conditions and by means laid down in the customs legislation:
 - in accordance with the TIR Convention;

- in accordance with the ATA Convention/Istanbul Convention;
 - under the Rhine Manifest;
 - under form 302;
 - under the postal system in accordance with the acts of the UPU.
2. Article 119(3) DA states that Union goods may move from one point to another within the customs territory of the Union and temporarily out of that territory without being subject to a customs procedure and without their status being altered if their customs status of Union goods is proven in the following specific cases:
- they temporarily left the territory by air or sea;
 - they are being carried under a single transport document issued in a Member State and they are not being transhipped outside the territory of the Union;
 - they are transhipped outside the territory of the Union on a means of transport other than that onto which they were initially loaded, with a new transport document being issued covering carriage from outside the Union provided that the new document is accompanied by a copy of the original single transport document;
 - they are motorised road vehicles registered in a Member State;
 - if packaging, pallets and other similar equipment, excluding containers, belonging to a person established in the Union, are used to transport goods which temporarily left the territory; or
 - they are goods in baggage carried by passengers which are not intended for commercial use.
3. Article 119(2) DA states that Union goods may move from one point to another within the customs territory of the Union and temporarily out of that territory without undergoing a customs procedure and without their status being altered in the following specific cases:
- they are carried by air and loaded or transhipped in a EU airport for consignment to another EU airport under a single transport document issued in a Member State;
 - they are carried by sea on a regular shipping service (RSS^{(vessel} and shipped between 2 EU ports; or
 - they are carried by rail and transported through a contracting party to the Convention under the cover of a single transport document issued in a Member State and provided for in an international agreement.

According to Article 199 IA it is necessary to prove the customs status of Union goods, one of the following means may be used:

- the T2L or T2LF document;
- the customs goods manifest;
- a shipping company's manifest, showing all the symbols for the goods;
- a properly completed invoice or transport document, which may contain Union goods only, indicating either the code 'T2L' or 'T2LF';
- original invoice/sales contract with proof of VAT payment.

Even if it would be most practical to have a special form or document as part of the on-board documents for these means of transport, there is no special form that would cover all cases. Since T2L and T2LF documents are issued from main Customs offices of the Member States that may not be close to the ports or airports, they should be requested only in exceptional cases.

It is highly recommended to contact the national customs authorities of the countries where the pleasure craft is berthed/parked to enquire on the specific national requirements that need to be satisfied. In this regard, the competent local customs office should be contacted. Alternatively, the contact details of the national transit coordinators, who also deal with customs status issues, can be found under the following link:

https://taxation-customs.ec.europa.eu/document/download/314c75bf-436d-4a6e-b702-7bab0879d3c3_en?filename=taxud-978-98.pdf

3. DUTY AND VAT OBLIGATIONS ON IMPORT

Goods brought to (imported into) the customs (and, where different, VAT) territory of the Union are not only, in principle, subject to import duty, but also to VAT, as this entails an importation of goods subject to VAT according to Articles 2(1)(d) and 30 of the EU VAT Directive.

However, in certain circumstances non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of 3 years and declared for free circulation shall upon application by the person concerned, be granted relief from import duty. (UCC 203(1)). The 3-year period may be exceeded in order to take account of special circumstances. VAT exemptions upon importation may apply, such as the ones established in Article 143 of the VAT Directive. In this context, re-importation of goods, by the person who exported them and in the state in which they were exported, is exempt where those goods are exempt from customs duties (see Article 143(1)(e) VAT Directive).

Some territories, mentioned in Article 6(1) VAT Directive, are part of the customs territory of the Union, but not of the VAT territory¹, such as the Canary Islands. If a good is re-imported from a part of the customs territory of the Union which is not part of the EU VAT territory, the good will not be exempt from VAT unless the good was previously exported from the VAT territory and is re-imported by the person who exported it.

Goods brought to the VAT territory and placed under a special procedure (except end-use and temporary admission with partial relief from import duty) are not subject to VAT upon import as long as they are covered by these procedures (see Article 71, VAT Directive).

¹ https://taxation-customs.ec.europa.eu/territorial-status-eu-countries-and-certain-territories_en

As regards VAT in general, it should be noted that the legislation is mainly based on Directives and that each Member State is responsible for the transposition of these provisions into national legislation and their correct application within its territory. Taken into account the principles of subsidiarity and given that the Directives sometimes only set out general principles, Member States have in a number of cases the possibility to determine practical arrangements and specific obligations. Therefore, it is always advisable, in case of specific queries, to contact the national administrations where the goods would be imported to obtain a more complete answer on the rules and procedures to be followed. The contact addresses for all national tax administrations can be found at the following address:

https://ec.europa.eu/taxation_customs/taxation-1/national-tax-administrations_en

4. TEMPORARY ADMISSION/IMPORTATION

Non-EU goods which are intended for re-export may be temporarily admitted/imported into the EU and used for private purposes, or more strictly in the 'customs territory of the Union, (which includes EU territorial waters) without customs duties or Value Added Tax (VAT) needing to be paid.

The goods concerned have to be placed under the 'temporary admission procedure' (TA) with Customs and the period of use in the EU is limited in time. When the time is up the good has to leave, which in official jargon means that 'the procedure must be discharged'. The re-export of the goods from the customs territory of the Union is the usual way of ending or 'discharging' a temporary admission procedure. If the good does not leave before the end of that time then customs duty and VAT become due.

A good is temporarily admitted into the EU and not into one of the constituent Member States. Thus it can move from one Member State to another with no further customs formalities during the 18-month period allowed.

If the good does not meet the requirements established in Article 203 UCC, then it can be declared for temporary admission, but total relief from import duty only applies in the cases established in Articles 214, 215 or 216 UCC-DA (i.e. emergency, hired boats or commercial use with view to re-export).

For detailed information on Temporary Admission/Importation, kindly refer to [Note on means of transport.pdf \(europa.eu\)](#) and Guidance note for private boats².

²https://taxation-customs.ec.europa.eu/customs-4/customs-procedures-import-and-export-0/what-importation/specific-use_en

5. FREQUENTLY ASKED QUESTIONS (FAQS)

General remark: Most boats in the customs territory of the EU have Union status and customs will ask for a proof only in rare cases of doubt.

1. Boaters and the boating industry commonly refer to a boat has having VAT paid status (VPS). What is the correct term boaters and industry should use to describe what it is that recreational boat owners need to be able to evidence?

If a boat (be it recreational or other) is used solely in the EU and VAT territory (not the EU territory outside the VAT territory), it is presumed to have the customs status of Union goods.

This follows from Article 153 UCC according to which all goods in the customs territory of the Union shall be presumed to have the customs status of Union goods, unless it is established that they are not Union goods.

Thus, in customs terminology, according to the UCC, the term would be customs status of Union goods with VAT at import paid.

The term ‘VAT paid status’ may be seen in most cases as equivalent to the customs status of Union goods, whereas it is up to customs to establish that status based on any evidence provided on a case by case examination.

Of course the boating industry is free to use the term ‘VAT paid status’ and in this context it should define what precisely is meant.

If the recreational craft have customs status of Union goods and remain in the customs territory of the Union, they do not lose their status regardless the number of times they are transferred to other purchasers on condition that the corresponding VAT is paid.

2. How does a boat owner demonstrate that the boat has Union status?

First and foremost it should be noted that it is only in rare cases that boat owners have to demonstrate that their boats have Union status. There is no general requirement to do so after each return to the berthing place. For boats that need to prove their respective Union status, they usually request a T2L certificate from the customs authorities of their country of berthing (where the boat is usually kept most of the time). The customs authorities of that EU country will issue the T2L certificate once the necessary checks are made and they have no doubts that the goods have the customs status of Union goods (and if applicable, ensure that the duties and taxes due have been paid). The respective checks by the customs authorities depend on the case, involve VAT issues that are largely based on national legislation and customs have a certain discretion, thus there may be slightly different checks depending on the country.

3. Do all goods that have been released for free circulation in the EU have the customs status of Union goods?

Goods that have been released for free circulation in the EU by customs authorities have the status of Union goods. This means that the necessary controls have been conducted on the goods and that, if applicable, the taxes and duties have been paid. Kindly note that, in accordance with Articles 4(8) and 7(2)(d) of the Council

Directive (EU) 2020/262 laying down the general arrangements for excise duty, the excise duty legislation applies to excise goods released for free circulation.

Special case: If a boat is released for free circulation in a part of the customs territory of the Union which is not part of the EU VAT territory, although the boat may have the customs status of Union goods VAT might still be payable on import if the boat is entering the VAT territory and is not eligible for relief from customs duties or is not imported by the person who exported the boat (or hasn't been in free circulation in the VAT territory before).

4. If all goods in the customs territory of the Union are presumed to have Union status unless it is established that they are not Union goods, why do I need to be able to prove that my boat has Union status?

Not all goods in the EU have Union status. Goods may be under customs supervision have entered the customs territory of the Union under a customs procedure such as Temporary admission. There are restrictions on who can use such customs procedures. If a boat is being used in the customs territory of the Union by an EU resident, it must usually have Union status.

Under Article 46 UCC Member States are entitled to carry out any customs controls they deem necessary.

Additionally, given that the sole act of crossing the frontier of the customs territory of the Union may be deemed to be a customs declaration, that declaration can be checked by the customs authorities in accordance with Article 188 UCC.

5. Can somebody who is not established (resident) in the EU own a vessel with Union status and keep it in the EU indefinitely?

Yes, somebody who is not established in the EU can own a vessel with Union status and keep it in the EU; as long as the vessel remains in the customs territory of the Union, the presumption of Union status applies. For customs status purposes, the ownership of a vessel is not relevant.

Nevertheless, as most boats with Union status are registered in an EU Member State, a boat registered outside the EU may be more often subject to controls. The ownership and registration of the boat have no relevance for customs status or VAT obligations.

6. Can a boat which is registered outside the EU have Union status?

Yes, the nationality of the owner, the country where the boat is registered, the flag of the boat owner are not relevant for the customs status of the boat. .

7. What happens when a boat which is in free circulation with the customs status of Union goods leaves the customs territory of the Union?

If the boat is brought outside the customs territory of the Union, then it will lose its Union status (i.e. it becomes a non-Union good), unless status is established under certain conditions and by means laid down in the customs legislation (Article 155 UCC).

8. Returned Goods Relief

When a boat is taken outside the customs territory of the Union it automatically loses its Union status (i.e. it becomes a non-Union good). Can the boat regain its Union status and be released for free circulation if it returns to the customs territory of the Union?

Yes, if the boat is brought back to the customs territory of the Union, it can recover its Union status if it is released for free circulation.

To be a returned good and avoid paying customs duties and VAT, the boat has to fulfil the conditions established in Article 203 of Regulation (EU) 952/2013 (UCC), i.e. it has to be re-imported within 3 years of leaving the customs territory of the Union and it must return in the state it was in when exported. Additionally, to be exempt from VAT the boat has to be re-imported by the same person who exported it (see Article 143(1)(e) of Council Directive 2006/112/EC (VAT Directive)).

To be released for free circulation the boat must be declared to customs, which can be simply done by the sole act of crossing the border with the boat if it boat is a returned good (see Article 141(1)(d)(v) of Regulation (EU) 2015/2446, hereinafter UCC-DA).

If the boat cannot be considered as a returned good (e.g. because it is brought back to the EU after 4 years), then the only situation under which customs duties and VAT will not be due, is if the boat is eligible and declared for temporary admission. In this case, the boat will remain a non-Union good (i.e. it will be under customs supervision) and it will have to be re-exported after 18 months as established in Article 217(e) UCC-DA.

9. Can somebody who is not established (resident) in the EU return to the EU with a boat which had Union status when it left the EU and be permitted to re-enter the EU without paying VAT and import duty if all of the conditions in Articles 203 UCC and 158 UCC DA and Article 143(1)(e) of the VAT Directive are met?

An example of this would be an Australian Citizen, resident in Australia keeps their recreational craft in Croatia. The vessel has Union status and is in free circulation. Can they visit Montenegro for a number of months (less than 3 years) and then return to the EU with the vessel without paying VAT and import duty on the vessel.

The nationality of the owner, the country where the boat is registered, and the flag of the boat are not relevant in determining customs duties and/or VAT for goods returning to the customs territory of the Union, except in case of temporary admission as described in Article 212 UCC DA.

Special case: In relation to boats which were lying in Great Britain on 1 January 2021 (when the UK ceased to be treated as an EU Member State), it should also be noted that from customs point of view, any goods which had the Union status and were taken out of the customs territory of the EU on or prior to 31 December 2020

are eligible for duty relief as returned goods, under the conditions of Articles 203 UCC and 158 UCC DA. If this is the case, they should also be exempted from VAT according to Article 143(1)(e) to the VAT Directive, i.e. the re-importation in the state in which it was exported has to be done by the person who exported the boat.

10. If an EU resident buys a boat outside the customs territory of the Union and wishes to bring it into the customs territory of the Union what must they do?

Any person wishing to place goods under a given customs procedure, e.g. release for free circulation, shall indicate it in the prescribed form and manner by lodging a customs declaration. Please see with the customs administration concerned for concrete details.

11. Can somebody who is not established (resident) in the EU pay VAT and import duty on arrival in the EU and have the vessel they are importing released for free circulation?

Any person wishing to place goods under a given customs procedure, e.g. release for free circulation, shall indicate it in the prescribed form and manner by lodging a customs declaration. As a general rule, when it comes to declaring goods for release for free circulation, the declarant has to be established in the customs territory of the Union. Therefore, in case a person established outside the EU wishes to lodge a customs declaration in order to release a recreational craft for free circulation into the EU, then this person shall use an indirect representative established in the EU, who will play the role of the declarant. However, Article 170(3)(b) UCC provides for a derogation from this general rule provided that the customs authorities consider this to be justified.

12. When arriving in the customs territory of the Union on a recreational boat is it always necessary to make contact with a customs official to obtain customs clearance?

On import, by the sole act of the goods (vessel) crossing the frontier of the customs territory of the Union, the goods (vessel) is deemed to be released for free circulation irrespective of where the boat is registered and irrespective of where the owner is established. This is the case if the boat is declared as a returned goods or for temporary admission.

13. Do any formal procedures need to be followed in order to export a boat in free circulation from the customs territory of the Union?

No the export declaration for a boat which is in free circulation prior to being exported and which is intended to be re-imported, can be done orally (see Article 137(1)(c) UCC-DA for a boat registered in the EU and Article 137(2) UCC-DA for a boat registered elsewhere in the world). Irrespective of where the owner is established (resident) and irrespective of whether the boat is registered in the EU or elsewhere in the world, the sole act of crossing the frontier of the customs territory of the Union is deemed to be a customs declaration for export (see Article 140(1)(d)(iii) UCC-DA).

14. What happens if a boat, which was previously in free circulation with the customs status of Union goods, but lost that status because it left customs territory of the Union, returns to the customs territory of the Union but it cannot be considered as a returned good (e.g. because it is brought back to the EU after 4 years)?

The only situation under which customs duties and VAT will not be due, is when the boat is declared for temporary admission, which can also be done by the sole act of crossing the border (see Article 141(1)(d)(iv) UCC DA). In this case, the boat will remain a non-Union good (i.e. it will be under customs supervision) and it will have to be re-exported after 18 months as established in Article 217(e) UCC DA. Kindly note that only vessels with non-EU registration can be declared under “temporary admission” in the Union. In such cases, the time limits are different according to the mode of transport.

15. There are territories which are part of the customs territory of the EU that are not in the VAT territory, therefore a boat might have Union status without VAT having been accounted for in the EU VAT territory. Have all goods that have Union status been released for free circulation in the EU VAT territory? Is VAT payable if a boat enters the EU VAT territory from a location which is part of the customs territory of the Union, but which is not part of the EU VAT territory.

No, a boat in the customs territory of the EU outside the VAT territory may have Union Status but, once it enters into the VAT territory of the EU, the VAT due will need to be paid. ‘Release for free circulation’ is a customs procedure that entails the collection of import duty and other charges and the application of commercial policy measures (Articles 5(16) and 201 UCC).

For VAT purposes, goods brought from part of the customs territory of the Union but which is not part of the EU VAT territory to the EU VAT territory are considered as imports. An example might be from the Canary Islands to Madrid.

VAT exemptions upon importation may apply, such as the ones established in Article 143 of the VAT Directive. In this context, re-importation of boats, by the person who exported them and in the state in which they were exported, is exempt where those boats are exempt from customs duties (see Article 143(1)(e) VAT Directive). The boat must have been in free circulation in the EU VAT territory and must be returned to the EU VAT territory by the person who exported it from that territory.

As an example, if a vessel was in free circulation in Spain and then sailed to the Canary Islands, on its return to Spain, Article 143(e) of the VAT Directive exempts the reimportation, by the person who exported them, of goods in the same state in which they were exported, where those goods are exempt from customs duties. If those conditions are met then VAT would not be payable.

If the vessel was exported from free circulation in the EU VAT territory by a previous owner or has never been in free circulation in the EU VAT territory, VAT will be payable on import into the EU VAT territory.

16. I own a boat which is usually kept in a country which is not part of the customs territory of the EU. Can I bring it into the customs territory of the EU for competitions or holidays, without completing customs formalities, or incurring VAT or other charges?

A boat or plane for private use can be temporarily brought into the EU from a third country without paying VAT or other charges, through a temporary admission procedure. The boat or aircraft must be registered outside the EU and owned by a person established outside the EU, to benefit from this procedure with total relief from import duty. The boat must leave the customs territory of the EU (be re-exported) again within set time limits: namely 18 months for a boat/sea vessel.

17. How can a yacht be placed under Temporary Admission (TA)?

Just crossing the frontier of the customs territory of the Union is in general sufficient. But, you may be required to use a route specified by customs and they may require you to make an oral or written customs declaration. It is possible they may require the provision of some kind of security or guarantee to cover the payment of the customs duties and VAT that become due if the boat does not leave the EU.

18. How long can the yacht stay in the EU?

Normally, you can use the vessel in the EU for one and a half years. In technical terms, the period for discharge for privately used means of sea and inland waterway transport is 18 months. This is laid down in Article 217(e) of the Commission Delegated Regulation (EU) 2015/2446 (UCC-DA).

Kindly note that, in terms of temporary admission, Article 251(4) of the Regulation (EU) No 952/2013 (UCC) states that “the total time that goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of unforeseeable circumstances”.

19. Can the 18 months be extended if the yacht is not used? You may want to go home for Christmas!

There is a possibility of extension of reasonable duration of that period, in exceptional circumstances upon justified application, as it is established in Article 251(3) of the Union Customs Code (UCC).

20. Is it necessary to notify the authorities if a boat which is in the EU under Temporary Admission is being left in the EU while the owner leaves the EU for a period of time?

The holder of the temporary admission authorisation has to transfer the rights and obligations prior to leaving the customs territory of the Union: indeed, in such cases, the customs authorities usually ask the holder that he/she should (not must) ask for a

prior authorisation for the transfer of rights and obligations (TORO) according to Article 218 UCC before leaving the customs territory of the Union. There is no explicit provision in the EU customs legislation stating that this TORO authorisation is mandatory or that the transfer needs to be made before the holder leaves the customs territory of the Union. However, such TORO authorisation should be required in order to ensure proper customs supervision and facilitate possible customs controls, which can be done at any time (see Article 46 UCC). The transferee of this TORO authorisation could be, for instance, the port authority where the boat is located. In practice this is rarely required.

21. Can you have another period of Temporary Admission/Importation? How long must you wait?

Yes, you are not limited to a single period of temporary import. You can sail the yacht out of the EU and when you came back again a new period of temporary admission can begin. The customs rules do not provide for a 'minimum period' during which the goods must remain outside of the customs territory of the Union. However, according to Article 251(4) UCC the total time that goods may remain under the temporary admission procedure shall not exceed 10 years, except in the case of unforeseeable circumstances.

22. We understand that the boat is a sporting good and falls within the scope of Article 2 of Annex B.6. of the 1990 Istanbul Convention on Temporary Admission (accepted in Council Decision 93/329/EEC of 15 March 1993). If it is being trailed to the EU on a temporary basis for personal use (whether or not participating in a regatta), is a customs declaration required in this situation?

Indeed, a customs declaration is required, see also No. 23.

23. If the answer to 22 is yes, what format should the customs declaration take?

If the boat is declared for temporary admission as goods for sports (Article 219 of the Delegated Act to the Union Customs Code (UCC-DA), an oral declaration can suffice in accordance with Article 136(b) UCC-DA). Alternatively, a declaration by any other act as mentioned in Article 141(1)(a) and (b) UCC-DA (see Article 139 UCC-DA) may also be used, e.g. going through the green channel.

24. Our view is that an oral customs declaration is sufficient. Is this view correct?

Yes, it is correct; please see reply to question 13 and 23. However, the Customs authorities may require a standard declaration other than oral under certain circumstances.

25. What should the boat owner do if the customs official in the EU member state believes differently?

In case of disagreement with the customs authorities, the persons concerned have the right to appeal, in accordance with Article 44 of the Union Customs Code (UCC).

26. It is unclear to us whether the oral customs declaration needs to be supported by the form published in Annex 71-01 of the UCC Commission Delegated Regulation (EU) 2015/2446 to also be considered to be an application for authorisation for temporary admission. If so, where should the traveller obtain that form?

Where a customs declaration is made orally, the supporting document in Annex 71-01 UCC-DA must be presented to customs (Article 165 UCC-DA). The supporting document is paper-based. A model is contained in and could be printed from the UCC-, or your local customs office can advise you.

27. Should the traveller use the red channel at the EU border crossing point or the green channel?

Please see reply to question 22 above, as well as Article 141(1)(a) UCC-DA.

6. ADDITIONAL SOURCES

You can find additional information on the various matters covered here:

- Transit Manual (https://op.europa.eu/en/publication-detail/-/publication/f34c9bda-2c2c-11ec-bd8e-01aa75ed71a1/language-en?WT.mc_id=Selectedpublications&WT.ria_c=68639&WT.ria_f=7077&WT.ria_ev=search&WT.URL=https%3A%2F%2Ftaxation-customs.ec.europa.eu%2F)
- Transit Network Address Book (https://taxation-customs.ec.europa.eu/document/download/314c75bf-436d-4a6e-b702-7bab0879d3c3_en?filename=taxud-978-98.pdf)
- National Tax Administrations (https://ec.europa.eu/taxation_customs/taxation-1/national-tax-administrations_en)
- Guidance on returned goods (https://taxation-customs.ec.europa.eu/document/download/462c469d-6e51-4993-a347-f003300336a4_en?filename=Note-on-returned-goods-en-7-2021-revised.pdf)
- Temporary admission (https://taxation-customs.ec.europa.eu/customs-4/customs-procedures-import-and-export/what-importation/specific-use_en)