



Temporary Admission: what are the 10 typical errors and misunderstandings?

Over the years we have received hundreds of different case descriptions on how non-EU operators have been using Temporary Admission when flying within the European Union (EU). They have been submitted in order for us to comment and eventual rectify the use. We have compiled the most typical errors and misunderstandings in the list below and included a short explanation and a link to access for further information.

Any aircraft flying into the EU must somehow come under EU customs control either using either the Temporary Admission regulation or full importation, there are no other options. So, if the aircraft is not already fully imported, the aircraft will automatically be considered as flying under the Temporary Admission regulation.

Please, have a look at it if you use Temporary Admission on a regular basis. The same list have also been published for users of [full importation](#).

List of the 10 typical errors and misunderstandings:

1. Wrong declarant: The declarant must always be the company which is truly operating the aircraft (have employees who are physically piloting the aircraft). The declarant must furthermore be incorporated/resident outside the EU customs territory (Isle of Man will not work).

[KNOW MORE:](#) [Short Story: Which entity must be the declarant?](#)

2. Declarant have no real activity: The nominated declarant is only operating the aircraft 'on paper', the full administration/operation of the aircraft and related cost are handled and paid by a 3rd party.

[KNOW MORE:](#) [SURVEY 6: Which entity is allowed to be the declarant?](#)

3. Wrong aircraft registration: The aircraft cannot use Isle of Man (M) registration or another EU registration.

[KNOW MORE:](#) [Short Story: What is a non-EU aircraft registration?](#)

[KNOW MORE:](#) [SURVEY 5: Does the nationality of the aircraft registration matter?](#)

4. EU resident pilots are not employed by declarant: EU resident pilots must be directly employed or contracted by the declarant.

[KNOW MORE:](#) [Short Story: EU resident pilots on flights within the EU](#)

5. The aircraft is 'established' within the EU: The aircraft has a fixed base within the EU or 'acts' like it has an EU home base.

[KNOW MORE:](#) [Short Story: Period of stay within the EU](#)

[KNOW MORE:](#) [SURVEY 8: what is the limit for multiple continuous stays at the same place?](#)

6. Owner structure includes EU elements: The owner structure, including sub owners and an eventual UBO, must be 100% non-EU resident.

[KNOW MORE:](#) [Short Story: The grey zones – EU entities involved?](#)

7. The use of the supporting form does not give free circulation: It is a common misunderstanding. The use of the form does not give a carte blanche to fly freely within the EU without meeting any preconditions.

[KNOW MORE:](#) [Short Story: What is the function of the 'supporting form'?](#)

8. The supporting form is not always valid for minimum 6 months: It is again a common misunderstanding. The form is only valid as long as the aircraft has not left the EU and for a maximum of 6 months.

[KNOW MORE:](#) [Short Story: What is the validity of the 'supporting form'?](#)

9. It is not mandatory to use the supporting form: The use of the supporting form can be beneficial but is not mandatory.

[KNOW MORE:](#) [Short Story: How to document a flight?](#)

10. Unprepared pilots and no paperwork to show: Pilots are completely unprepared and have no clue about what is expected when checked by customs and give unintentional, wrong or misleading information because they are guessing.

[KNOW MORE:](#) [Short Story: How to be ready to use TA?](#)

The majority of the above-mentioned points are critical factors. Mistakes can be costly if the aircraft and the preconditions for the Temporary Admission procedure are checked through a customs ramp check.

Tax havens and the Paradise Papers

A few [EU member states](#) handle aircraft admission/importation differently. These states do not follow the EU standards or guidelines and this is often sanctioned by their local tax/customs authorities in order to offer a better business environment or to create local gateways for certain industries. These jurisdictions are known to bend the rules in favor of local companies often by only implementing a light version of any new regulation or by simply ignoring or delaying the required implementation. The Paradise Papers have highlighted some of these EU tax havens. These jurisdictions and related industries will without any doubt have the full attention of several national and EU authorities in the future. We will see many changes and audits of the regulation in the future thus no one should import an aircraft without a binding advance tax ruling.

Who can use Temporary Admission?

Temporary Admission is meant to allow EU outsiders, which means that the aircraft is both owned/registered/operated/based outside the EU (all criteria must be fulfilled), to be able to roam freely within the EU for a certain period. Temporary Admission cannot be used by EU insiders where the aircraft is either owned/registered/operated/based and mainly used inside the EU (just one criterion must be fulfilled). Mandatorily, EU insiders must [use full importation](#).

 **KNOW MORE:** [Short Story: The basic preconditions for EU outsiders](#)

Check our online resources if you want to dig deeper into the above points!

[OPMAS Short articles](#): gives a short insight in various topics

[OPMAS Short stories](#): get the essence of the two importation alternatives in a short and quick way

[OPMAS Reviews](#): present an overview and a deeper insight in various subjects

[OPMAS Quick Guides](#): compare the different importation alternatives

[OPMAS Video](#): use 3 minutes to get a quick introduction

[OPMAS Surveys](#): in-depth analysis of specific topics

How can we help?

Please, ask OPMAS about the service we provide to support users of Temporary Admission. Our service covers much more than handling necessary customs paperwork. It is a turnkey solution for non-EU owners and operators who want to fly within the EU. Firstly, we analyse the owner/operator scenario to secure compliance with Temporary Admission regulation and provide guidance for the correct use of Temporary Admission. Hereafter, we secure the specific set-up and take care of all supporting customs paperwork. Finally, we give specific instructions to crew and ops on how to fly within the EU including free support as long the aircraft is operated in the recommended way.

Let OPMAS help verify your usage. Please, send us an email or give us a call.

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