

## USING THE TEMPORARY ADMISSION PROCEDURE

### 1. I am a third country's resident who is a student/worker for a specific duration in Cyprus. Can I bring my car from my country to Cyprus to use it as long as I study/work there?

According to article 250 of the Reg. (EE) no. 952/2013 and articles 207, 212 and 217(C) of Reg. (EE) 2015/2446 (DA), you are entitled to bring a private vehicle in Cyprus temporarily with the intention to re-export it under the **Temporary Admission (TA) procedure**, with total relief from import duties and taxes, provided that the following conditions are fulfilled:

- a) you are the owner of the vehicle or you have a written authorisation by the owner;
- b) your normal residence\* is in a non-EU country;  
*\*Normal Residence' means the place where a person usually lives, (at least 185 days, consecutive or not, during a year) because of personal and occupational ties, or, in the case of no occupational ties because of personal ties which show close links between that person and the place where he/she is living.*
- c) you are bringing the vehicle for your private use only;
- d) you are the holder of a valid driving licence of your country or of an international driving licence;
- e) the vehicle is registered outside the customs territory of the EU (i.e. *It bears number plates and registration certificate of the normal registration of a non-EU country*), in the name of the person established outside that territory or if not, it is owned by a person established outside the customs territory of the EU;
- f) the vehicle can be clearly identified;
- g) the vehicle has a valid registration certificate and a valid road license of a third country.  
(If the foreign road license expires while the vehicle is under the TA procedure, the relevant road tax fees must be paid to the State's Transport Department),
- h) the vehicle is insured by an insurance company, registered and operating in Cyprus, unless it is covered by an International Motor Insurance Certificate (known as 'Green Card') or it bears number plates of a member state of the Multilateral Guarantee Agreement (e.g. Iceland, Norway, Switzerland);
- i) The vehicle will not undergo any change, except normal depreciation due to the use made of it;
- j) the vehicle must not be lent, sold, pledged, rented or otherwise disposed of;
- k) The time-limit for using the vehicle will not exceed six months, unless:
  - You are a **full-time student** whose sole purpose is to study at the University of Cyprus or at a Private Institution of Higher Education recognised by the Ministry of Education and Culture. In this case, the time limit is the period you stay in Cyprus for the sole purpose of pursuing your studies.
  - You come **to work temporarily** in Cyprus, specifically in order to execute a particularly specialised work under a contract of a specified duration with the Government or other specific organizations\*. In this case, the time limit is the period during which you stay and use the vehicle in Cyprus exclusively for the accomplishment of your task [article 217(C)(ii) DA].

\*According to Public Instrument 439 of 2004, a contract can be drawn up with the Government of the Republic, a semi-Governmental organization, legal persons of public law, International Organisations or foreign governmental organizations established in Cyprus and foreign institutions and archaeological missions. The Temporary Importation Scheme is granted provided that such persons are offering specialized labour of temporary form.

**Procedure to be followed for using TA procedure:**

The authorisation to use the TA procedure is granted by oral declaration according to Article 136(1)(a) DA, i.e. by the issuing of a national customs form **C.104O** which you must always keep in your vehicle and present when requested by a Customs or a Police Officer.

In order to issued C. 104O you have to fulfill the above conditions and present to the Customs upon vehicle's arrival, the following original supporting documents:

- your passport or identity card,
- a letter from the University or other recognised institution, confirming your enrollment and your full-time attendance at the specific course,
- a valid driving licence/international driving licence,
- a valid road licence,
- the Registration Certificate of the vehicle,
- a car insurance by an Insurance company registered and operating in Cyprus or an International Motor Insurance Certificate (known as 'Green Card'),
- evidence (e.g. electricity bill, tax return receipts etc) proving that your normal residence is in a non EU country.

Please note that motor vehicles which are placed under TA are not registered in Cyprus.

Before the expiration of the validity date of C. 104O, your vehicle must be discharge in any of the following ways:

- re-exported; or
- placed in a customs warehouse or another special customs suspension procedure; or
- destroyed under customs supervision; or
- abandoned to Customs; or
- released for free circulation by the payment of the relevant customs, excise duties, VAT (provided that it is less than 5 years old) or, by granting a total relief from them.

Please be aware that when discharging TA procedure, both the vehicle and the form C.104O must be presented to the proper customs officer in due time for control, otherwise; if C.104O expires and no further action is taken, a customs debt is incurred and all customs duties and taxes will be payable.

For further information, please visit our website at <https://www.mof.gov.cy/ce> - in the category 'Vehicles from countries outside the European Union - Temporarily Imported'.

[\[https://www.mof.gov.cy/mof/customs/customs.nsf/All/6A903B7B77D92465C225735400271D15?OpenDocument\]](https://www.mof.gov.cy/mof/customs/customs.nsf/All/6A903B7B77D92465C225735400271D15?OpenDocument).