

USING THE TEMPORARY ADMISSION PROCEDURE

1. I am a tourist, living outside EU and I wish to bring and use my car during my holidays in Cyprus. Can I bring it without paying any duties and taxes?

Yes, 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, (that is for 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.*

In the case of a person whose occupational ties are in a different place from his/her personal ties and for that reason he/she is obliged to live in two or more countries, the place of normal residence is regarded as the place of his/her personal ties, provided that he/she returns there regularly; where a person is living in a country in order to carry out a task of a pre-defined duration, the place of residence is still regarded as being the place of his/her personal ties, irrespective of whether he/she returns there during the course of this activity. Attendance at a university or school shall not imply that this person has his/her normal residence in that country.

- 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.

Procedure to be followed in order to use the TA procedure:

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

In order to issue the C. 104 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,
- ✓ the Registration Certificate of the vehicle,
- ✓ a valid driving licence/international driving licence,
- ✓ a valid road licence,
- ✓ a car insurance by an Insurance company registered and operating in Cyprus or an International Motor Insurance Certificate (known as 'Green Card'). An insurance doc. is not needed if the car bears plates of a member state of the Multilateral Guarantee Agreement (e.g. Iceland, Norway, Switzerland),
- ✓ 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.

Procedure to be followed for ending TA procedure:

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

- to be re-exported through Limassol or Larnaca ports; or
- to be placed in a customs warehouse or another special customs suspension procedure; or
- to be destroyed under customs supervision; or
- to be abandoned to Customs; or
- to be released for free circulation with the payment of the relevant duties and taxes (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.

Please be informed that the entry/exit of goods to/from the Republic of Cyprus can be legally conducted only through the approved entry/exit points of the Republic of Cyprus, in the areas under the effective control of the Government of the Republic of Cyprus, that are the Ports of Limassol or Larnaca and the International Airports of Larnaca and Paphos, where customs controls on import and/or export are carried out.

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).