Circular 11/2026

PROCEDURES FOR THE APPLICATION OF THE TEMPORARY ADMISSION REGIME – BOATS USED FOR PRIVATE AND COMMERCIAL PURPOSES

Following inquiries from trade associations and regional offices regarding the procedures for applying the temporary admission regime to recreational vessels used for private or commercial purposes, this circular provides further guidance on the stages of registration and clearance under the regime, as well as the definition of the use and user of the asset, for private or for-profit purposes, supplementing the information already provided in Circulars No. 20/2022 and No. 8/2025.

1. Placing under the regime and discharge of the regime for private-use vessels

As already extensively explained in Circular No. 20/2022, vessels registered in a third country that enter the territory of the Union, like other means of transport, benefit from a form of simplification whereby the mere crossing of the border allows the goods to be placed under the temporary admission procedure (Article 141(1)(d) of Regulation (EU) 2446/2015, hereinafter "RD"). Therefore, for pleasure vessel, entry into the territorial waters of an EU Member State, within 12 miles of the coast, is, in principle, sufficient to place the goods under that procedure. In some cases, the interested party may choose not to avail themselves of the aforementioned simplification and instead opt for the verbal declaration of entry into the regime, by submitting the appropriate form (Annex 71-01 RD) which, pursuant to Article 165 RD, allows for the certification of the vessel's date of arrival in the Union territory for the purpose of complying with the maximum time limits set for the discharge of the regime. Alternatively, to obtain the certification needed to prove the date of arrival, one may also go to the Port Authority Office.

As is well known, the time of entry of a private vessel, coming from a third country, into the territory of the European Union is of particular importance for the purpose of calculating the period of stay within the EU, which may be, at most, 18 months (Article 217 RD).

In this regard, it should be noted that the maximum period of stay for goods under the temporary admission procedure must be considered as a whole, even if the goods are temporarily placed by the holder of the temporary admission procedure into another special procedure (for example, inward processing for work and/or repairs that cannot be carried out under the temporary admission procedure) and are subsequently placed back under the temporary admission procedure.

This principle, as clarified by the Commission's services, applies only if the goods are placed under the various procedures by the same person and for the same purpose (private use).

In the yachting sector, it frequently occurs that a private-use vessel is placed under the temporary admission regime by its owner, while the active processing regime—in the case of repairs or other work that cannot be carried out under the temporary admission regime—is requested by the shipyard. Once the work is completed, the
is settled, and the subsequent temporary admission phase reverts to the owner. In the case at hand, since both the parties subject to the two procedures regarding the same asset and the purposes for which the asset is subject to them differ, for the purposes of calculating the maximum period of stay under temporary admission, only the periods during which the vessel is subject to that procedure by the same party—the owner of the vessel—shall be considered.

As provided for in Article 212(3) of the Implementing Regulation, means of transport, in order to be placed under the temporary admission procedure, must be registered outside the Union Territory in the name of a person established outside the Union or, if not registered, must be owned by a person established outside the customs territory of the Union and must be used by a person established outside the Union Territory[1] .
Therefore, private pleasure vessel arriving in the Union Territory may be considered to be under the temporary admission procedure provided that all the above conditions are met and the date of entry into the Union Territory can be demonstrated, in order to allow for the calculation of the prescribed period for discharge.

The regulations governing temporary admission do not specify a particular method for proving the date of entry into the Union territory when the procedure for placing goods under the procedure by means of another document is used (Article 141 of the Customs Regulation). It follows that, in the event of an inspection by the customs authority, the holder of the procedure bears the burden of proving, by any document or means, entry into the EU territory or, if the vessel subsequently re-entered, its subsequent exit from that territory.

The interpretation provided by the Commission's services regarding the procedures for discharging the temporary admission procedure for means of transport for private use, and in particular for vessels, provides that the procedure is considered discharged upon the vessel's exit from EU territorial waters. Such exit may also be demonstrated through satellite detection systems tracking the vessel's arrival in international waters, via the A.I.S. (*Automatic Identification System*).

Alternatively, proof of exit from the EU territory may be provided through documentation certifying arrival at a third-country port or showing bunkering operations carried out abroad; proof of exit may also be provided by entries in the logbook .

2. Use of private pleasure vessel

As indicated in the aforementioned Article 212(3) RD, private pleasure vessel under the temporary admission procedure must be used by persons established outside the territory of the Union.
Article 212(2) RD provides that, for means of transport, authorization for the procedure must be granted to the person who has physical control of the goods at the time they are placed under the temporary admission procedure, unless that person is acting on behalf of another person; in that case, authorization is granted to the latter.
Furthermore, paragraph 2, subparagraph 3 of the same provision stipulates that a means of transport registered in a third country may be used by a private individual established in a third country, provided that such individual is authorized by the holder of the temporary admission procedure. Based on this provision, a pleasure vessel registered in a third country and owned by a company[4]established outside the EU may be used, under the temporary admission regime, by third parties who are employees of the company or who have been authorized by the company to use the asset.
With regard to the possible uses of a pleasure vessel relevant for the purposes of this circular, it is considered appropriate to set out below the examples contained in the Guide for Member States and Operators on special procedures. The following examples facilitate the identification of the person to be considered the "user" of the vessel and, consequently, the holder of the authorization for the procedure in the various cases examined.

Example 1 – Private Use

The owner of a pleasure vessel, established outside the customs territory of the Union, hires a crew and a skipper, who are also established outside that territory. The yacht owner is on board when the yacht temporarily enters the EU customs territory. The skipper has physical control of the yacht at the time of entry into that territory. The purpose is the transport of persons without remuneration (Article 207 of the UCC). This is, therefore, a case of private use of the means of transport. Authorization must be granted to the owner of the vessel, as the skipper acts on behalf of the owner (Article 212(2) and Article 163(1)(4)(c) of the Implementing Regulation).
In this case, the user of the pleasure vessel is the owner (Article 212(3)(b) of the Implementing Regulation), despite the fact that the skipper has physical control of the pleasure vessel at the time the yacht enters the customs territory of the Union.

Example 2 – Private Use

The owner of a pleasure vessel, established outside the customs territory of the Union, makes his vessel available to a crew and a skipper, who are also established outside the customs territory of the Union. The owner instructs the crew and the skipper to sail the yacht

from a third country into the customs territory of the Union for the summer season. The owner is not on board during the voyage from the third country to the customs territory of the Union, as he will travel by plane to the location within the EU where the yacht is temporarily used during the summer season.
The purpose is the transport of persons without remuneration (Article 207 of the UCC). This is, therefore, a case of private use of the means of transport. Authorization must be granted to the owner of the vessel, as the skipper acts on behalf of the owner (Article 212(2) and Article 163(1)(4)(c) of the RD).
In this case, the user of the pleasure vessel is the owner [Article 212(3)(b) of the UCC], despite the fact that the skipper has physical control of the pleasure vessel at the time the vessel enters the customs territory of the Union.

Example 3 – Commercial Use

The owner of a pleasure vessel, established outside the customs territory of the Union, charters out his vessel with a crew and captain, who are also established outside that territory. The yacht temporarily enters the customs territory of the Union.
The purpose is the transport of persons for remuneration (Article 207 of the UCC); therefore, this constitutes a case of commercial use of the means of transport. Authorization should be granted to the captain, as he has physical control of the vessel at the time it enters the customs territory of the Union and is not acting on behalf of the owner (Article 212(2) and Article 163(1)(4)(c) of the Customs Regulation).
In this case, the user of the vessel is the skipper (Article 212(3)(b) of the Implementing Regulation).

3. Commercial use of a means of transport

Article 215(4)(b) of the RD provides that "commercial use" means the use of a means of transport for the carriage of passengers for remuneration or for the industrial or commercial carriage of goods, whether for remuneration or free of charge.
In the case of yachts used for commercial purposes (*commercial yachts*)[(6),] certain procedures applicable to yachts used for private purposes apply, as well as, in certain respects, the provisions relating to means of transport for commercial use.
In particular, with regard to the maintenance and repair of means of transport, it should be noted that, pursuant to Article 204 of the RD, even a means of transport subject to the temporary admission regime may undergo repairs and maintenance operations aimed at

preserving the asset and maintaining its intended use. This procedure may apply in the case of routine maintenance and repair work on the vessel, the equipment on board, and the tenders, provided that such work does not alter the structure, does not result in performance improvements, and does not lead to a significant increase in the vessel's value. With specific reference to *commercial yachts*, it is noted that, in the presence of a commercial contract for consideration (e.g., charter), they cannot be considered means of maritime transport for private use and that, therefore, the clearance terms are those set forth in Article 217(b) of the Royal Decree, according to which means of transport used for commercial purposes may remain within the territory of the Union for the time necessary to carry out transport operations.

A *commercial yacht* registered in a third country and whose operators are established in a third country may, if no commercial contract for consideration (e.g., charter) exists at the time of entry, enter territorial waters under Temporary Admission for private use, under the same conditions defined in paragraph 2 above. If, prior to the expiration of the regime's clearance period, the *commercial yacht* becomes subject to a contract for consideration, it must leave the customs territory of the Union. Such exit, to be documented in accordance with the instructions already provided, will allow for the discharge of the Temporary Admission regime for private use. Subsequently, and in the presence of a commercial contract, the yacht may re-enter the EU customs territory under the Temporary Admission regime for commercial use.

In this case, the *commercial yacht* registered in a third country, whose users (crew and tourists) are established in a third country, may remain in EU territorial waters for the period specified in the contract and for the itinerary set forth therein. Once the activity is completed, the vessel must leave the territorial waters, providing evidence of the exit in the manner indicated above. In order to allow for the verification of activities carried out during the period of stay in national territorial waters, the vessels referred to above must submit, upon entry into the EU territory, the aforementioned Annex 71-01, presenting the commercial contract and ensuring that the activities carried out by the vessel during its stay in the territory of the Union are recorded in the logbook or in another register kept for customs purposes, the activities carried out by the vessel during its stay in the Union territory, to be presented in the event of a customs inspection.

Commercial yachts, like other means of transport, may carry out routine maintenance and repair activities under the temporary admission regime when necessary in the course of their operations. Vessels are considered to be undergoing maintenance whether the work is carried out in shipyards

or at anchor. Once maintenance is complete, and in accordance with the contracts entered into, the planned commercial activity must resume in order to continue benefiting from the temporary admission regime.

Finally, reference is made to the provisions of Circular 20/D of 2022, specifying that the performance of repair/maintenance activities, within the limits indicated and under the temporary admission regime, does not entail an obligation to provide a guarantee; on the contrary, a guarantee will be required in the event of placement under the inward processing regime, except in cases of

exemption. In such cases, it will also be necessary to comply with all additional formalities required for the use of this regime for refitting activities, as indicated in the aforementioned circular.

The Regional Directorates will monitor the proper application of this circular, reporting to the undersigned any critical issues that may arise.

Central Director
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