

# Commonwealth Games Temporary Admission / Community System of Duty Reliefs ! Giveaway Goods

<b>Customs Information Paper (14)12</b>	
<b>Who should read:</b>	Anyone who is involved in the importation or exportation of goods for the Commonwealth Games (CWG) 2014
<b>What is it about:</b>	Guidance on the use of Temporary Admission and the Community System of Duty Reliefs for Giveaway Goods arrangement
<b>When effective:</b>	Immediately
<b>Extant until/expires:</b>	

## 1. Introduction

This CIP papers clarifies some aspects of the Import and Export requirements for goods imported for the Commonwealth Games following the publication of the CWG freight manual.

It is recommended as best practice that agents and freight forwarders importing goods on behalf of Commonwealth Games family members ensure that they have adequate audit trails in place to show the goods have been imported by accredited family members and are eligible for importation under the TA/CSDR procedures. Any questions or queries on accreditation or these reliefs should be made to the CWG helpline.

## 2. Temporary Admission

You should ensure that your records are able to show adequately the audit trail from import to re-export. If you are using different agents for the import and export leg then you should ensure that each agent has adequate information to complete the necessary import / export formalities.

## 3. CSDR - Giveaway goods

Page 19 of the Commonwealth Games freight manual implies that the C108 procedure can be used for imports to CSDR (Giveaways). You should note that the

C108 procedure **cannot be used** for entry to CSDR, and is **only** for goods entered to Temporary Admission.

#### 4. Contacts

Enquires on issues for the Commonwealth Games should be made to the CWG Helpline on 0300 200 3704 from the UK or +44 151 268 0561 from overseas.

Issued on the 18 February 2014 by Customs Directorate, HMRC.

For general HMRC queries speak to the VAT, Excise & Customs Helpline on telephone: 0300 200 3700.

Your Charter explains what you can expect from us and what we expect from you.

For more information go to: [Your Charter](#)

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