



Temporary Admission of Thoroughbreds for Racing and Breeding – Q&A

NB: Please refer to the HMRC documentation for further information

Q. What does this facilitation mean in practice for an intermediary – i.e., a freight forwarder or customs agent – applying for approval?

A. This industry-specific facilitation means that an intermediary who receives a Temporary Admission (TA) approval can bring horses, owned by third parties, into the UK utilising that approval without the need to lodge any other form of security.

Q. How much involvement must an intermediary applicant have in the importation and use of the horse?

A. HMRC guidance indicates that intermediaries must do more than just completing the import and export declarations and transporting the horses. One example of the additional services outlined is ensuring that all veterinary /health checks are completed.

HMRC also make it clear that the intermediary is responsible for ensuring the horse is put to the prescribed use e.g., racing or breeding.

Q. Is it only intermediaries who can obtain a TA approval?

A. Anyone who is using the imported horses – e.g. for breeding purposes – or who is arranging for them to be used on their behalf can also be approved for the facilitation.

Q. Is this relaxation restricted to UK based intermediaries?

A. No, but is possible that non-UK applicants will be subject to additional security related requirements by HMRC.

Q. What happens if the horse is not exported within the time limit?

A. If the horse being transported dies while it is in the UK, it will be sufficient to provide HMRC with a vet's certificate.

In all other cases, the VAT that was not paid at the time of importation will be become payable.

Q. Who will be responsible for paying that VAT?

A. The person or organisation whose Temporary Authorisation approval was used to import the horse will be liable. Accordingly, any organisation or intermediary using their approval to import a third party's horse should make arrangements for this eventuality.

If you have any further questions, please email brexit@weatherbys.co.uk for further information.