

Rules of Implementation

Rules of Implementation of the Unified Customs Regulation “Law”:

- I. The value of goods for customs purposes.
- II. Temporary admission
- III. Re-exportation of goods
- IV. Exemption of the personal effects and gifts accompanying the passengers
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Rules of Implementation of the Unified Customs Regulation “Law” of the Cooperation Council for the Arab States of the Gulf

I. Value of goods for customs purposes

Based on the provisions of Article (26) of the Unified Customs Regulation “Law” of the GCC States, the value of goods for customs purposes shall be according to the following rules and principles:

Article (1)

I. General Provisions:

1. The importer may clear his goods after payment of the customs taxes “duties” under cash deposit, if the final determination of the value is prolonged.
2. The importer may obtain, upon a written request, a written clarification of the method used in determining the customs value of his goods.
3. The importer or any person liable for payment of the customs taxes “duties” may appeal against the determined customs value, without penalty.
4. The confidential information or the information provided on confidential basis for valuation purposes shall be treated as top

confidential and may not be disclosed unless within the limit required for court procedures.

5. Freight, insurance and other relevant charges shall be added up to the customs value of the imported goods until arrival to the port of destination in the GCC States.

6. The time of payment of the customs taxes “duties” shall be the time approved for currency exchange rate.

7. In determining the transaction value, no discounts or deductions of the payable or actually paid price shall be considered if such discounts/deductions are made between the buyer and seller after the date of importation of the goods. Also, no credit balances pertaining to previous consignments shall be considered when determining the customs value of the goods being valued.

8. The Valuation Agreement shall be the reference for the interpretation and application of the present article.

ii. Bases of Customs Valuation:

Imported goods are valued according to the following bases:

1. The first basis for determining the value for customs purposes is the transaction value of the imported goods.

2. If the customs value can not be determined according to the first basis above, it shall be determined by the sequential application of the following alternative methods:

- a. Transaction value of identical goods
- b. Transaction value of similar goods
- c. Deductive value
- d. Computed value

3. If the customs value cannot be determined under the above methods, it shall be determined by application of reasonable methods that conform to the general principles and provisions of the Valuation Agreement, but with more flexibility.

4. The importer may request that “Deductive value” and “Computed value” be applied in reverse sequence.

First Method: Transaction Value of the Goods Being Valued.

Transaction value is the price actually paid or to be paid against the sale of the goods for export to GCC States, mutatis mutandis.

I: Conditions of the transaction value:

The transaction must satisfy the following conditions:

1. that there are no restrictions applicable to the disposition or use of the imported goods by the buyer, other than the restrictions imposed by law in the GCC States, or those which specify the geographical area within which the goods may be resold, or those which do not substantially affect the value of the goods;
2. The sales price is not subject to any condition or compensation whose value can not be determined;
3. that the seller is not entitled to any part of the proceeds of the resale, disposition or use of the goods by the importer as a subsequent stage, directly or indirectly, unless a proper adjustment, based on objective and quantitative data, can be made; and
4. that no relationship, if any, shall exist between the seller and buyer which affects the transaction value according to the provisions of paragraph (23) of Article (2) of this regulation "law".

II: Adjustments to the transaction value:

When necessary, the following shall be added to the price actually paid or to be paid:

1. The costs borne by the buyer to the extent they are not included in the price actually paid or to be paid;
 - a. amounts of commission and brokerage, excluding the purchasing commission,
 - b. cost of the containers that are treated for customs purposes as one unit along with the goods under assessment, and
 - c. packing cost, whether for labor or material
2. An appropriate percentage of the costs of the following goods and services provided by the buyer, directly or indirectly, free or at a reduced cost, against its use in production of the imported goods, if it was not included in the price paid or to be paid, as per the following:
 - a. materials, parts, components and similar items used in production of the imported goods,
 - b. tools, dies, molds and similar items used in production of the imported goods,
 - c. materials consumed in production of the imported goods, and

d. engineering works, designs, studies, graphs, drawings and similar items necessary for production of the imported goods and done in a country other than the GCC States.

3. license and royalty fees relating to the imported goods under assessment that must be paid by the importer (buyer), directly or indirectly, as a condition of sale of the goods being valued if not included in the price actually paid or payable, and

4. Value of any part of the proceeds from any subsequent sale, disposition or use of the imported goods, payable to the seller directly or indirectly.

III. The amounts related to the items mentioned in paragraphs 1 and 2 above shall be included based on objective and quantifiable data.

Second Method: Transaction Value of Identical Goods

Transaction value of the identical goods sold for export to the GCC States and exported at or about the same time as the export of the goods being valued. At the time of its application, the transaction value of identical goods in a sale at the same commercial level and quantity shall be used.

In case such a transaction is not found, the transaction value of identical goods sold at a different commercial level or different quantity, adjusted for the difference, shall be used. In case such a transaction is not found, the transaction value of identical goods sold at a different commercial level or different quantity adjusted for the difference shall be used.

If more than one transaction value for identical goods is found, the lowest of such values shall be used for determining the customs value for the imported goods.

Third Method: Transaction Value of Similar Goods

Transaction value of the similar goods sold for export to the GCC States and exported at or about the same time as the export of the goods being valued. At the time of its application, the transaction value of similar goods in a sale at the same commercial level and quantity shall be used.

In case such a transaction is not found, the transaction value of similar goods sold at a different commercial level or different quantity, adjusted for the difference, shall be used

When there is more than one transaction value of similar goods, the lowest value will be used as the customs value of the imported goods.

Fourth Method: Deductive Value

The customs value will be determined according to the unit price at which the goods being were sold , or identical goods, or similar goods (in the same condition as imported), in the earliest sale in the Kingdom, in the local market, at the greatest aggregate (wholesale) quantity at or about the time the goods being valued are imported but before the elapse of 90 days from importation of the goods being valued, to non-related persons, provided that the following costs and expenses, incurred after arrival of the goods at the port of destination in the GCC States, shall be deducted:

1. Commissions usually paid or payable or additions usually added to allow for profit and general expenses in connection with the imported goods of the same class or kind sold in the Kingdom;
2. Local transportation and insurance costs and other related costs;
3. Customs taxes (duties).

If the imported goods, identical goods or similar goods, are not sold in the local market in the same condition as imported, the customs value shall be based, if requested by the importer, on the unit price at which the imported goods are sold, after processing and finishing, at the greatest aggregate quantity to non-related persons in the GCC States, along with making the appropriate deductions for the added value for such processing in addition to the deductions provided for in paragraphs (1), (2) and (3) of this method.

Fifth Method: Computed Value

Computed value is the sum of the various costs incurred in the country of origin of the goods which includes the following:

1. Cost or value of materials and fabrication or other processing employed in producing the imported goods;
2. an amount for profit and general expenses equal to that usually reflected in the sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the GCC States;
3. The costs listed in II b. of the first method, if not included in (1) or (2) above, and the cost of packing.

Flexible Valuation Methods

If the customs value of the imported goods cannot be determined under the foregoing methods, the customs value shall be determined by reasonable methods that are in line

with the general principles and provisions of the Valuation Agreement by referring once again to those five methods, but with more reasonable flexibility of application.

Imported goods may not be valued on the basis of:

1. The selling price in the GCC States of goods produced in the GCC States;
2. The selling price of the goods in the local market of the country of exportation;
3. Minimum, arbitrary or fictitious values;
4. Production costs different from the computed value defined in the fifth method
5. The price of goods for export to a country other than the GCC States; or
6. A system which provides for the acceptance, for customs purposes, of the higher of two alternative values.

II. Temporary Admission

Based on the provisions of Articles (89 – 94) of the Unified Customs Regulation “Law” of the GCC States, temporary admission shall be subject to the following conditions and procedures:

Article (2):

- (a). the goods mentioned in Articles (89) and (90) herein shall be allowed to be placed under temporary admission for six renewable months with the suspension of the levied customs taxes “duties’ as stated in the Rules of implementation.
- (b). the customs taxes “duties’ and other taxes “duties” , if any, shall be secured by a bank or cash guarantee as circumstances may require and at the discretion of the director general.
- (c). Temporary admission status shall be terminated by re-exporting the admitted goods to outside of the state or depositing them into the free zones or customs warehouses or stores or placing them for home consumption and payment of payable customs taxes “duties” according to the procedures prescribed by the director general.

Temporary admission of heavy machinery and equipment

Article (3):

a). Temporary admission of the heavy machinery and equipment, which are not available in the markets and are required for the completion of projects or the conducting of practical and scientific tests relating to those projects, shall be granted for a period of six months renewable for similar periods which shall not exceed three years at the most unless the completion of a project requires a longer period.

b). for the project to benefit from temporary admission under these rules , it shall be one of the projects completed for favour of the government or an investment project the completion of which requires the admission of such machinery and equipment for this purpose.

Article (4):

a). Temporary admission shall not be granted to the spare parts, tyres, batteries and other materials that can be consumed in the projects.

b). the type and description of the admitted piece of machinery or equipment may not be changed unless after obtaining approval from the Customs Administration.

c). the use of the machinery and equipment shall be limited to the completion of project for which they have been admitted.

Article (5):

The entity applying for the temporary admission of the machinery and equipment required for the completion of its projects shall:

1. submit a copy of the contract or agreement made with the governmental body for the account of which the projects being completed; and
2. make a customs declaration according the form approved for temporary admission and state all information and attach the documents required under this regulation "Law". The declaration shall be subject to all customs procedures; and
3. submit a bank guarantee or cash deposit equivalent to the amount of the customs taxes "duties" payable on the

registration date of customs declaration for placing them under the temporary admission procedure.

Temporary admission of goods for finishing and re-exportation

Article (6):

Foreign goods shall be temporarily admitted into the State with the suspension of the customs taxes “duties” levied on them for the purpose of finishing and re-exportation within a time period not to exceed a year.

Article (7):

The director general shall give instructions specifying the conditions to be satisfied for granting temporary admission to the other types of goods mentioned in Article (90) of this Regulation “Law”, provided that the period of temporary admission shall not exceed six months.

Temporary admission of foreign vehicles

Article (8):

Foreign tourist vehicles (other than those registered in a GCC member state) shall be granted a temporary admission as follows:

1. Six months for the vehicles covered by an International Passage Carnet (IPC); and
2. Three months for the vehicles not covered by an International Passage carnet to be renewed for a similar period if the person concerned submits bank guarantees or cash deposit equivalent to the amount of the payable customs taxes ‘duties’.

Article (9):

A). for a vehicle to benefit from the provisions of temporary admission, the following conditions shall be satisfied:

1. The vehicle shall be officially registered in the country licensed in under a document proving the same; and
2. The vehicle's licence shall be valid and shall not have export plates; and
3. Production of an insurance from an insurance company approved in the State covering its territories during the period of temporary admission; and
4. The production of an accredited IPC to secure the customs taxes "duties".

B). In order to benefit from the provisions of these Rules, the following shall be satisfied by the person wishing to obtain temporary admission for his vehicle:

1. He shall be the owner of the vehicle or authorized to drive it under a special authorization issued from the country of registration and duly certified; and
2. He shall have a valid residence in the country where the vehicle is registered unless he' is a national of that country; and
3. He shall have a valid driving licence.

Article (10):

- a. To benefit from the provisions of these Rules, the IPC shall be accepted by the customs administration and its validity shall cover the period of temporary admission of the vehicle.
- b. The following procedures shall be followed when a vehicle is admitted under the IPC:
 1. The number, date and period of the temporary admission permit shall be recorded on the IPC.
 2. The relevant coupon shall be cut out from the carnet at entry and exit.

Article (11):

Students and those on scholarships (other than the GCC nationals) studying at one of the universities and institutes in the State shall be allowed to renew the period of temporary admission for their vehicles during the period of study or scholarship, provided that the vehicle shall be guaranteed by a valid IPC.

Article (12):

The customs office shall grant temporary admission to vehicles according to the provisions herein.

Article (13):

- a. The temporary admission permit shall contain all the information relating to the vehicle and the person concerned (i.e. plates No., chassis No., engine No., make and colour of vehicle as well as the name of the person concerned, his nationality and passport number).
- b. The procedure of the temporary admission of foreign vehicles shall terminate when the vehicle leaves the country via one of the customs offices or when it is placed in the free zone or when it is cleared for home use with the payment of the due customs taxes "duties" subject to the approval of Customs.

III. Re-exportation of the Goods

Pursuant to the provisions of Article (91) of the GCC Unified Customs Law, procedures, conditions and guarantees when re-exporting the foreign goods entering the country shall be as follows:

Article (14):

Foreign goods, imported into the country without payment of the customs taxes "duties", may be re-exported. Such goods include the following:

1. Imported goods that were not withdrawn from the customs stores.
2. Imported goods, intended to be re-exported, which have been temporarily released against cash or bank guarantees covering the customs taxes "duties" to be submitted within a period not to exceed six months from the date released.

3. Goods imported into the country under the temporary admission procedure whose owners wish to re-export them.
4. Goods deposited at warehouses which is one of the situations for suspension of the customs taxes “duties”.

Article (15):

- a) Re-exportation of the goods shall be under re-export declarations containing all the distinctive elements of the goods; such declarations are made at the discretion of the director general.
- b) The goods may be re-exported by a person other than the importer subject to the approval of the customs office.
- c) The number of the customs declaration under which the goods have been imported shall be affixed on the re-export declaration.
- d) The goods shall be subject to the customs inspection and procedures prescribed by the Unified Customs regulation “Law”.

Article (16):

Pursuant to the provisions of Article (97) of the Unified Customs Regulation “Law” of the GCC States, the customs taxes “duties” levied on the foreign goods re-exported to outside of the GCC States shall be refunded (drawn back) according to the following controls:

1. The exporter “re-exporter” shall be the person in whose name the foreign goods were imported or any other person who can definitely prove to the customs administration that he has purchased the goods.
2. The value of the re-exported foreign goods for which the customs taxes “duties” are to be refunded shall not be less than five thousand US dollars (or its equivalent in the local currency).
3. A) The foreign goods “commodity” shall be re-exported within one Gregorian year from the date of payment of the customs taxes “duties”

B) The claim for drawback shall be made within six Gregorian months from the date of re-exportation.
4. The foreign goods to be re-exported shall be of a single consignment for ease of identification and matching with the

importation documents; however, a single consignment may be re-exported in part shipments once it is definitely proven for the customs administration that such shipments constitute a part of the same consignment.

5. The claim for drawback shall be for foreign goods that were not locally used after importation from outside of the GCC States and at the same condition when imported.
6. Drawback shall be limited to the customs taxes “duties” that were actually paid on the imported foreign goods.
7. The customs taxes “duties” shall be refunded after re-exportation of the foreign goods and verification of all the documents required for re-exportation.
8. The approved unified “single” customs declaration shall be used for re-exportation of the goods, whose customs taxes “duties” are to be refunded, to outside of the GCC states.
9. These controls shall be implemented immediately upon the application of the single point of entry and the common collection and allotment of the customs taxes “duties” levied on the foreign goods.
10. These controls shall be reviewed after three years of application or whenever necessary at the request of a member State, and the Financial and Economic Cooperation Committee has the right to interpret and amend these controls.
11. These controls shall have priority of application upon contradiction with the regulations, procedures and laws in force in any member State.

Article (17):

- a) Means of land transport carrying re-exported goods shall be subject to the provisions relating to the customs sealing and security of covering (canvas), ropes and the other provisions applicable to transit.
- b) Goods shall be re-exported within the prescribed period.
- c) Customs taxes “duties” levied on the goods to be re-exported shall be secured by cash or bank guarantees.

Article (18):

Re-export declarations shall be discharged and settled and their guarantees shall be released upon submission of one of the following evidences:

1. a copy of the re-export declaration sealed and signed by the competent customs officer at the customs office of exit proving that the goods have left the country.
2. a copy of the re-export declaration sealed and signed by the competent customs officer indicating that the goods have entered the free zone.
3. a discharge certificate approved by the competent authorities at the country of destination certifying that the re-exported goods have been imported into it.

IV. Exemption of personal effects and gifts accompanying the passengers.

Pursuant to the provisions of Article 103(b) of the GCC Unified Customs Law, the conditions and controls for exempting the personal effects and gifts accompanying the passengers shall be as follows:

Article (19):

Personal effects and gifts accompanying the passengers whose value does not exceed 3000 Saudi riyals or its equivalent value in one of the other GCC currencies shall be exempted from the customs taxes “duties”.

Article (20):

The following requirements shall be satisfied to qualify to this exemption:

1. Effects and gifts shall be of a personal nature and in non-commercial quantities.
2. The passenger shall not be a frequent traveler through the customs office or a trafficker of the items in his possession.
3. The number of cigarettes subject to exemption shall not exceed 400 (four hundred) cigarettes.

Article (21):

Personal effects and gifts benefiting from the exemption referred to in Articles 18 and 19 of these Rules shall be subject to the provisions of prohibition and restriction set forth in the GCC Unified Customs Law and the national legislation of each Member State.

V. Exempting the imports of the philanthropic societies (charities) from the customs taxes “duties”.

According to the provisions of Article (140) of the Unified Customs Regulation “Law” of the Cooperation Council for the Arab States of the Gulf , the conditions and controls for exempting the imports of the charities from the customs taxes “duties” shall be as follows:

Article (22):

- a) The charity benefiting from exemption shall be registered with the competent authority in the State and the purpose for establishing it shall be to provide services in the humane, social, educational, scientific or religious fields or any other charitable purpose not being a profitable one.
- b) Societies with political purposes shall not benefit from exemption from the customs taxes ‘duties’.

Article (23):

To benefit from exemption from the customs taxes “duties”, imports of the charities shall:

- 1. be of a nature suitable for the purposes and activity it performs according to its Articles of Incorporation; and
- 2. the volume and quantity of the imports to be exempted shall be proportional to the actual needs that enable it to perform its charitable activity; and
- 3. Such imports shall be directly imported in the name of the charity.

Article (24):

- a) the charity may not dispose of the exempted imports for purposes other than those for which they have been exempted and the management of the charity shall be held responsible for that vis-à-vis customs.
- b) Should the charity wish to sell the consumed or used materials and supplies that were exempted from customs taxes “duties”, the charity shall apply in writing to the customs administration to obtain approval of the sale after conducting the necessary inspection thereof.

Article (25):

The competent government authority shall address the customs administration for exempting the imports of charities from the customs taxes “duties” on a case by case basis.

VI. Goods subject to the provisions of the customs zone and the conditions of transport therein.

Pursuant to the provisions of the GCC unified Customs Regulation “Law”, goods subject to the provisions of customs zone shall be treated as follows:

Article (26):

Goods subject to the provisions of the customs zone shall be accompanied with a transport authorization issued by the customs office indicating the following:

1. name of the person concerned
2. The distinguishing elements of the goods such as type, number, weight, origin and value.
3. Name, type and number of the means of transport and the name of its driver.

Article (27):

- A) Possession of goods within the customs zone shall be prohibited except at the places specified by the customs office.
- B) Normal requirements of goods which can be possessed within the customs zone for consumption purposes shall be specified by a decision of the customs administration.

Article (28):

The illegal transportation of the goods that are subject to the provisions of customs zone or possession or circulation thereof within the customs zone shall be deemed as smuggling.

VII. Fines imposed on the customs offences.

Without prejudice to the provisions of Articles 142, 143, 144 and pursuant to the provision of Article 141 of the Unified Customs Regulation "Law", the rules for imposing fines on the customs offences shall be as follows:

Article (29):

A fine not exceeding twice the amount of the customs taxes "duties" and not less than their equivalent amount on the following offences:

1. The customs declaration (exportation, re-exportation) that could lead to benefiting from drawback or finalization of the temporary admission procedure for temporarily admitted goods without a legal ground.
2. The unjustified increase/decrease of the goods compared to that stated in the manifest.
3. The use of the materials subject to exemption or to reduced customs tariff for purposes other than those for which they have been imported or replacing, selling or disposing hem without the approval of the customs administration and the payment of the customs taxes "duties" imposed under Articles 99, 100 and 104 of the Customs Regulation "Law" and the provisions of these Rules.
4. Disposing the goods on which the customs taxes "duties" have been suspended for purposes other than hose for which hey have been imported or replacing them without the approval of the customs administration and the payment of the customs taxes "duties".
5. Redemption of or the attempt to redeem the customs taxes "duties".

Article (30):

A fine not less than five hundred Saudi riyals (SR 500) and not exceeding five thousand riyals (SR 5000) or its equivalent in the other currencies of the GCC States on the following offences:

1. improper customs declarations that may lead to evading any condition or restriction relating to import or export.
2. improper customs declaration in respect to value, type, number, weight , measurement or origin that may lead to the loss of the customs taxes 'duties' through misdeclaration according to the provisions of Article (47) of the Regulation "Law".
3. Alteration of the routes specified in the transit declaration without the consent of the Administration according to the provisions of Article (710) of the regulation "Law".

4. The lack of the manifest of the goods or the availability of more than one manifest for the goods according to the provisions of Articles 30/ (a), 36 (a) and (38) of the Regulation "Law".
5. Submission of the required certificates for the discharge and settlement of the transit, temporary admission or re-export declarations in contravention to the conditions prescribed by the director general under the provisions of Article (68) of the regulation "Law".
6. Contravention of the rules and conditions prescribed by the director general for depositing the goods at the warehouses according to the provisions of Articles (74, 75) of the regulation "Law".
7. Anchorage of vessels, landing of aircrafts or stopping of other means of transport at places other than those prescribed by the Administration according to the provisions of Articles (20, 21, 22, 37) of the regulation" law".
8. Departure of vessels, aircrafts and other means of transport from the ports or the customs boundary without authorization by the customs administration according to the provisions of Article (41) of the regulation "Law".
9. Transfer of goods from one means of transport to another without the consent of the Administration according to the provisions of Articles (32, 45) of the Regulation "Law".
10. Unloading of goods from vessels and other means of transport or withdrawing the goods without authorization from the Customs Administration or in the absence of the customs officers or outside the office hours prescribed according to the provisions of Articles (32, 40, 45) of the regulation" Law".
11. Impeding the customs officers from carrying out their duties and exercising their right of inspection, auditing and reviewing according to the provisions of Section XIII of the Regulation "Law". This fine shall be imposed on every individual involved in the offence.
12. Not keeping records, documents and the like for the period prescribed in Articles (115, 127) of the Regulation "Law".
13. Breaking the sealing or removing the customs seals from goods.

Article (31):

A fine not less than five hundred Saudi riyals (SR 500) and not exceeding one thousand riyals (SR 1000) or its equivalent in the other currencies of the GCC States on the following offences:

1. Non-submission of the manifest or the other documents at importation or exportation as well as delaying the submission of the manifest or he other documents beyond the prescribed time according to the provisions of Articles (30, 36, 39, and 40) of the Regulation "Law".
2. Not having the manifest endorsed by the customs authorities at the port of shipping in the cases so requiring according to the provisions of Article (31) of the Regulation "Law".

3. Declaring several sealed packages combined in any way in the manifest or the like document as being a single package according to the provisions of Article (44) of the Regulation (Law) subject to the instructions given by the director general in respect of the containers, pallets and trailers.
4. Neglecting to mention some necessary information in the manifest or the like document.
5. The postal import of closed parcels or boxes not bearing the approved labels which is contrary to the provisions of the Arab and international postal agreements and the national legislations according to the provisions of Article (40) of the Regulation "Law".
6. Any other contravention to the provisions of the ministerial resolutions and the instructions issued under the Regulation "Law".

Article (32):

A fine amounting to two hundred Saudi riyals (SR 200) or its equivalent in the currencies of the other GCC States for each day of delay provided that the fine shall not exceed half the price of the goods; this applies to the offences of delaying the production of the transit goods or re-exportation to the customs office through which the goods will leave or to the customs office to which the goods are dispatched after expiry of the period prescribed in the customs declarations.

Article (33):

A fine amounting to two hundred Saudi riyals (SR 200) or its equivalent in the currencies of the other GCC States for each day of delay of the public transport vehicles and taxis entering the country provided that such fine shall not exceed one thousand Saudi riyals (SR 1000) or its equivalent in the currencies of the other GCC States.

Article (34):

A fine amounting to one thousand Saudi riyals (SR 1000) or its equivalent in the currencies of the other GCC States for each week of delay or a fraction of the week provided that the fine shall not exceed twenty percent (20%) of the value of the goods, for the offences of delaying re-exportation of the temporarily admitted goods beyond the period prescribed in the customs declarations. In respect of the tourist cars, these shall be subject to a fine of twenty Saudi riyals (SR 20) or its equivalent in the currencies of the other GCC States for each day of delay provided that the fine shall not exceed ten percent (10%) of the price of the tourist car after expiry of the period prescribed in the temporary admission licence.