

Customs and tax exemptions applicable in the context of the JOPs

No.	Type of goods	Comments	Codification on electronic customs clearance
1	Uniforms		Community system code: C57 CANA: OO68
2	Pharmaceutical products	When transported by freight cargo by doctors, in that case the latter must appear as the consignee on the import declaration.	Community system code: C19 CANA: OO47 / R125 DTP: 2890
3	Veterinary products	Personally transported by the responsible for the care of the animal or animals to which they are intended.	Community system code: C19 CANA: R169
4	Low-value materials used for the construction, layout and decoration of allocated spaces.	Intended for the nominative spaces officially allocated to the NOC-NPC-IF, which must be organised by them with consumable equipment. E.g.: Decorative stickers, posters, painting, screws, nuts, bolts, cablage, rope, etc.	Community system code: C58 CANA: OO68
5	Accessory stowage and protective materials Goods during transport		Community system code: C37 CANA: OO73
6	Litter, fodder and food for human consumption To animals during transport	Exemption applies only to quantities necessary during transport.	Community system code: C38 CANA: OO74
7	Shampoo, shower gel and toiletries	Considered as promotional items/goodies : if distributed free of charge, they must be of low unit value and easily identifiable.	Community system code: C32 CANA: OO68
8	Goodies	Applicable only to low-value items intended for free distribution to event participants or as staff endowments, provided they clearly display the entity's visual identity (branded). E.g.: pins, pens, notebooks, pouches, gourdes and other small items.	Community system code: C32 CANA: OO68
9	Rewards.	E.g.: cups, medals, etc.	Community system code: C52 CANA: OO63
10	Gifts offered to athletes.	Items of symbolic significance and low value intended for free distribution. This exemption applies to official gifts as well as those offered by other entities, including official partners and the media. E.g.: chocolates, clothing, plush, frame, etc.	Community system code: C53 CANA: OO63



Temporary admission applicable in the context of the JOPs				
No.	Type of goods	Comments	Codification on electronic customs clearance	Discharge procedure
11	Small equipment for the daily life of staff	These goods are presumed to have been consumed during the event. E.g.: Disposable tableware, kitchen equipment, housekeeping material, bedsheets, etc.	D23	° Re-export; ° Donation; ° Destruction by customs agreement ° Consumption (Art. 323 CDR).
12	Furniture: used for the layout and decoration of allocated spaces	The TA will allow the establishment of a second-life circuit for reusable equipment or re-export. E.g.: tables, chairs, sofas, armchairs, fridges, sculptures, etc.	D23	° Re-export; ° Donation; ° Destruction by customs agreement ° Consumption (Art. 323 CDR).
13	Office equipment	These goods are presumed to have been consumed during the event. E.g.: pens, ink cartridges, paper, etc.	D23	° Re-export; ° Donation; ° Destruction by customs agreement ° Consumption (Art. 323 CDR).
14	Technical consumable for metering operations	These goods are presumed to have been consumed during the event.	D23	° Re-export; ° Donation; ° Destruction by customs agreement ° Consumption (Art. 323 CDR).
15	Sports equipment	The TA will allow the establishment of a second-life circuit for reusable equipment or re-export.	DO4	° Re-export; ° Donation; ° Destruction by agreement of customs.
16	Animals	Mainly horses.	DO8	° Re-export, except in special cases (e.g.: death).
17	Non-consumable medical equipment	The TA will allow the establishment of a second-life circuit for reusable equipment or re-export. E.g.: massage tables, crutches, medical instruments, etc.	D12	° Re-export; ° Donation; ° Destruction by agreement of customs.
18	Non-consumable technological or technical equipment	The TA will allow the establishment of a second-life circuit for reusable equipment or re-export. E.g.: computers, cameras, measuring instruments, etc.	D12	° Re-export; ° Donation; ° Destruction by agreement of customs.

Donation Franchise - Temporary Admission Release			
No.	Type of goods	Comments	Codification on electronic customs clearance
19	Goods addressed to charitable and philanthropic organizations.	Donating NOC-NPC-FIs do not have to be established in the EU E.g.: material of everyday life, furniture, etc.	Community system code: C20 CANA: 0049 Document codes: 0004 / 0107 / 0051
20	Gifts received in the context of international relations.	E.g.: donations of sports equipment to sports federations/associations by the IOC, NOCs, NPCs or international federations.	Community system code: C55 CANA: 0064

