RECOMMENDATIONS FOR EXHIBITORS FOR COMPLYING WITH FORMALITIES WITH THE SPANISH CUSTOMS AUTHORITIES

Please note that all types of goods brought into the European Union are subject to customs regulations. Goods brought into the EU for presentation at a trade fair are considered, to all intents and purposes, ‘goods for trading purposes’. This applies regardless of whether the organisation authorised to exhibit the goods is or is not established in the European Union. Therefore, the following instructions apply to goods for exhibition at a trade fair that are imported from outside the customs territory of the European Union. If you are unsure as to whether the products you intend to exhibit originate in such territories, check with first customs office before the goods are brought into the European Union.

Please note that ‘goods’, for these purposes, include not only any objects and items you intend to display, but also catalogues, samples and advertising material.

You must declare the goods to the customs authorities when they are brought into European Union and comply with the necessary formalities. If you are not familiar with these, please ask the customs authority in question to explain them to you. You must comply with these formalities regardless of how the goods are transported, including if they carried as passenger luggage.

In any case, once the goods are in Spain and before they are unloaded for exhibition on your stand, you must obtain either a “Levante de declaración de importación temporal” or Temporary customs clearance document, or a “Levante de declaración de despacho a consumo” or Customs clearance for consumption document. These documents must be filed with the tax deposit authority (Resguardo Fiscal) at IFEMA, whose office is in the building called ADUANA/CUSTOMS, before you unload the goods on the stand. You must not exhibit the goods until the Tax Deposit confirms that the customs documents that you have filed are in order.

You should also note that there are two ways of declaring the goods depending on the use you will make of them:
If the goods are to be given away free of charge as advertising material, you must obtain a "Levante de declaración de despacho a consumo" or Customs clearance for consumption", declare the value of the goods, and pay the Value added Tax (IVA) on the goods at a maximum rate of 21%.

If you are importing the goods for exhibition purposes only and they will be returned to their place of origin after the fair, you must provide the “Levante de declaración de importación temporal” or Temporary customs clearance document.

If the document authorising you to exhibit at the trade fair is the “Levante de declaración de importación temporal” or Temporary customs clearance document, once the trade fair is over and before the goods are collected from the authorised exhibitors, you must finalise the temporary importation with the corresponding customs authority and submit the supporting documentation to the IFEMA tax deposit, which will release the goods for removal from the site.

Please note that the above customs formalities may be processed by the interested party directly or through an agent engaged take care of all the formalities with the Customs authorities.

If you need additional information, please contact the Customs authorities at Aduana de Madrid-Carretera (e-mail: adu.madridcarretera@correo.aeat.es – Tel: 91 670 81 00)

Customs Agent Approved by IFEMA: SCHENKLER LOGISTICS, SAU