

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE VII

**SPECIAL PROCEDURES**

CHAPTER 3

**Storage**

Section 2

**Customs warehousing**

Article 242

**Responsibilities of the holder of the authorisation or procedure**

- 1 The holder of the authorisation and the holder of the procedure shall be responsible for the following:
  - a ensuring that goods under the customs warehousing procedure are not removed from customs supervision; and
  - b fulfilling the obligations arising from the storage of goods covered by the customs warehousing procedure.
- 2 By way of derogation from paragraph 1, where the authorisation concerns a public customs warehouse, it may provide that the responsibilities referred to in points (a) or (b) of paragraph 1 devolve exclusively upon the holder of the procedure.
- 3 The holder of the procedure shall be responsible for fulfilling the obligations arising from the placing of the goods under the customs warehousing procedure.

**Changes to legislation:**

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