

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 IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 2

Arrival of goods

Section 3

Temporary storage of goods

Article 144

Goods in temporary storage

Non-Union goods shall be in temporary storage from the moment they are presented to customs.

Article 145

Temporary storage declaration

1 Non-Union goods presented to customs shall be covered by a temporary storage declaration containing all the particulars necessary for the application of the provisions governing temporary storage.

2 Documents related to goods in temporary storage shall be provided to the customs authorities where ^{F1}... legislation so requires or where necessary for customs controls.

3 [^{X1}The temporary storage declaration shall be lodged by one of the persons referred to in Article 139(1) or (3)] at the latest at the time of the presentation of the goods to customs.

4 The temporary storage declaration shall, unless the obligation to lodge an entry summary declaration is waived, include a reference to any entry summary declaration lodged for the goods presented to customs, except where they have already been in temporary storage or have been placed under a customs procedure and have not left the customs territory of the Union.

5 Customs authorities may accept that the temporary storage declaration also takes one of the following forms:

- a a reference to any entry summary declaration lodged for the goods concerned, supplemented by the particulars of a temporary storage declaration;
- b a manifest or another transport document, provided that it contains the particulars of a temporary storage declaration, including a reference to any entry summary declaration for the goods concerned.

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6 Customs authorities may accept that commercial, port or transport information systems are used to lodge a temporary storage declaration provided that they contain the necessary particulars for such declaration and these particulars are available in accordance with paragraph 3.

7 Articles 188 to 193 shall apply to the temporary storage declaration.

8 The temporary storage declaration may be used also for the purpose of:

- a the notification of arrival referred to in Article 133; or
- b the presentation of the goods to customs referred to in Article 139, insofar as it fulfils the conditions laid down in those provisions.

9 A temporary storage declaration shall not be required where, at the latest at the time of the presentation of the goods to customs, their customs status as Union goods is determined in accordance with Articles 153 to 156.

10 The temporary storage declaration shall be kept by, or be accessible to, the customs authorities for the purpose of verifying that the goods to which it relates are subsequently placed under a customs procedure or re-exported in accordance with Article 149.

11 For the purpose of paragraphs 1 to 10, where non-Union goods moved under a transit procedure are presented to customs at an office of destination within the customs territory of the Union, the particulars for the transit operation concerned shall be deemed to be the temporary storage declaration, provided they meet the requirements for that purpose. However, the holder of the goods may lodge a temporary storage declaration after the end of the transit procedure.

Editorial Information

- X1** Substituted by [Corrigendum to Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(Official Journal of the European Union L 269 of 10 October 2013\)](#).

Textual Amendments

- F1** Word in [Art. 145\(2\)](#) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(f)** (as amended by [S.I. 2020/1624](#), regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

Article 146

Amendment and invalidation of a temporary storage declaration

1 The declarant shall, upon application, be permitted to amend one or more particulars of the temporary storage declaration after it has been lodged. The amendment shall not render the declaration applicable to goods other than those which it originally covered.

No amendment shall be possible after any of the following:

- a the customs authorities have informed the person who lodged the declaration that they intend to examine the goods;
- b the customs authorities have established that particulars of the declaration are incorrect.

^[F2] Where the goods for which a temporary storage declaration has been lodged are not presented to customs, the customs authorities shall invalidate that declaration without delay in either of the following cases:

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- a upon application by the declarant; or
- b after 30 days have elapsed since the declaration was lodged.]

Textual Amendments

- F2** Substituted by [Regulation \(EU\) 2019/474 of the European Parliament and of the Council of 19 March 2019 amending Regulation \(EU\) No 952/2013 laying down the Union Customs Code.](#)

Article 147

Conditions and responsibilities for the temporary storage of goods

- 1 Goods in temporary storage shall be stored only in temporary storage facilities in accordance with Article 148 or, where justified, in other places designated or approved by the customs authorities.
- 2 Without prejudice to Article 134(2), goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.
- 3 The holder of the authorisation referred to in Article 148 or the person storing the goods in the cases where the goods are stored in other places designated or approved by the customs authorities, shall be responsible for all of the following:
 - a ensuring that goods in temporary storage are not removed from customs supervision;
 - b fulfilling the obligations arising from the storage of goods in temporary storage.
- 4 Where, for any reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to regularise the situation of the goods in accordance with Articles 197, 198 and 199.

Article 148

Authorisation for the operation of temporary storage facilities

- 1 An authorisation from the customs authorities shall be required for the operation of temporary storage facilities. Such authorisation shall not be required where the operator of the temporary storage facility is the customs authority itself.

The conditions under which the operation of temporary storage facilities is permitted shall be set out in the authorisation.

- 2 The authorisation referred to in paragraph 1 shall be granted only to persons who satisfy all of the following conditions:
 - a they are established in the customs territory of the Union;
 - b they provide the necessary assurance of the proper conduct of the operations; an authorised economic operator for customs simplifications shall be deemed to fulfil that condition insofar as the operation of temporary storage facilities is taken into account in the authorisation referred to in point (a) of Article 38(2);
 - c they provide a guarantee in accordance with Article 89.

Where a comprehensive guarantee is provided, compliance with the obligations attached to that guarantee shall be monitored by appropriate audit.

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3 The authorisation referred to in paragraph 1 shall be granted only where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved.

4 The holder of the authorisation shall keep appropriate records in a form approved by the customs authorities.

The records shall contain the information and the particulars which enable the customs authorities to supervise the operation of the temporary storage facilities, in particular with regard to the identification of the goods stored, their customs status and their movements.

An authorised economic operator for customs simplifications shall be deemed to comply with the obligation referred to in the first and second subparagraphs, insofar as his or her records are appropriate for the purpose of the operation of temporary storage.

5 The customs authorities may authorise the holder of the authorisation to move goods in temporary storage between different temporary storage facilities under the condition that such movements would not increase the risk of fraud, as follows:

- a such movement takes place under the responsibility of one customs authority;
- b such movement is covered by only one authorisation, issued to an authorised economic operator for customs simplifications; or
- c in other cases of movement.

6 The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the storage of Union goods in a temporary storage facility. Those goods shall not be regarded as goods in temporary storage.

Article 149

End of temporary storage

Non-Union goods in temporary storage shall be placed under a customs procedure or re-exported within 90 days.

Article 150

Choice of a customs procedure

Except where otherwise provided, the declarant shall be free to choose the customs procedure under which to place the goods, under the conditions for that procedure, irrespective of their nature or quantity, or their country of origin, consignment or destination.

Article 151

Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine:

- (a) the conditions for approving the places referred to in Article 147(1);

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- (b) the conditions for granting the authorisation for the operation of temporary storage facilities, referred to in Article 148;
- (c) the cases of movement referred to in point (c) of Article 148(5).

Article 152

Conferral of implementing power

The Commission shall specify, by means of implementing acts, the procedural rules for:

- (a) lodging the temporary storage declaration referred to in Article 145;
- (b) amending the temporary storage declaration, in accordance with Article 146(1);
- (c) invalidating the temporary storage declaration, in accordance with Article 146(2);
- (d) the movement of goods in temporary storage referred to in Article 148(5).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

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