

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 1

**Common provisions**

Article 237

**Scope**

1 Under a storage procedure, non-Union goods may be stored in the customs territory of the Union without being subject to any of the following:

- a import duty;
- b other charges as provided for under other relevant provisions in force;
- c commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

2 Union goods may be placed under the customs warehousing or free zone procedure in accordance with Union legislation governing specific fields, or in order to benefit from a decision granting repayment or remission of import duty.

3 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 storage facility for customs warehousing. Those goods shall not be regarded as being under the customs warehousing procedure.

Article 238

**Duration of a storage procedure**

1 There shall be no limit to the length of time goods may remain under a storage procedure.

2 In exceptional circumstances, the customs authorities may set a time-limit by which a storage procedure must be discharged in particular where the type and nature of the goods may, in the case of long-term storage, pose a threat to human, animal or plant health or to the environment.

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## Article 239

### **Conferral of implementing powers**

The Commission shall specify, by means of implementing acts, the procedural rules for the placing of Union goods under the customs warehousing or free zone procedure as referred to in Article 237(2).

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

## Section 2

### **Customs warehousing**

## Article 240

### **Storage in customs warehouses**

1 Under the customs warehousing procedure non-Union goods may be stored in premises or any other location authorised for that procedure by the customs authorities and under customs supervision ('customs warehouses').

2 Customs warehouses may be available for use by any person for the customs warehousing of goods ('public customs warehouse'), or for the storage of goods by the holder of an authorisation for customs warehousing ('private customs warehouse').

3 Goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. Such removal shall, except in case of force majeure, be authorised in advance by the customs authorities.

## Article 241

### **Processing**

1 The customs authorities may, where an economic need exists and customs supervision is not adversely affected, authorise the processing of goods under the inward processing or end-use procedure to take place in a customs warehouse, subject to the conditions provided for by those procedures.

2 The goods referred to in paragraph 1 shall not be regarded as being under the customs warehousing procedure.

## 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:

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- 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.

### *Section 3*

#### **Free zones**

#### *Article 243*

#### **Designation of free zones**

1 Member States may designate parts of the customs territory of the Union as free zones.

For each free zone the Member State shall determine the area covered and define the entry and exit points.

2 Member States shall communicate to the Commission information on their free zones which are in operation.

3 Free zones shall be enclosed.

The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.

4 Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.

#### *Article 244*

#### **Buildings and activities in free zones**

1 The construction of any building in a free zone shall require the prior approval of the customs authorities.

2 Subject to the customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.

3 The customs authorities may impose prohibitions or restrictions on the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security and safety requirements.

4 The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.

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## Article 245

### **Presentation of goods and their placing under the procedure**

1 Goods brought into a free zone shall be presented to customs and undergo the prescribed customs formalities in any of the following cases:

- a where they are brought into the free zone directly from outside the customs territory of the Union;
- b where they have been placed under a customs procedure which is ended or discharged when they are placed under the free zone procedure;
- c where they are placed under the free zone procedure in order to benefit from a decision granting repayment or remission of import duty;
- d where legislation other than the customs legislation provides for such formalities.

2 Goods brought into a free zone in circumstances other than those covered by paragraph 1 shall not be presented to customs.

3 Without prejudice to Article 246, goods brought into a free zone are deemed to be placed under the free zone procedure:

- a at the moment of their entry into a free zone, unless they have already been placed under another customs procedure; or
- b at the moment when a transit procedure is ended, unless they are immediately placed under a subsequent customs procedure.

## Article 246

### **Union goods in free zones**

1 Union goods may be entered, stored, moved, used, processed or consumed in a free zone. In such cases the goods shall not be regarded as being under the free zone procedure.

2 Upon application by the person concerned, the customs authorities shall establish the customs status as Union goods of any of the following goods:

- a Union goods which enter a free zone;
- b Union goods which have undergone processing operations within a free zone;
- c goods released for free circulation within a free zone.

## Article 247

### **Non-Union goods in free zones**

1 Non-Union goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures.

In such cases the goods shall not be regarded as being under the free zone procedure.

2 Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so provides, paragraph 1 shall not preclude the use or consumption of goods of which the release for free circulation or temporary admission would

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not entail application of import duty or measures laid down under the common agricultural or commercial policies.

In the case of such use or consumption, no customs declaration for the release for free circulation or temporary admission procedure shall be required.

Such declaration shall, however, be required if such goods are subject to a tariff quota or ceiling.

#### *Article 248*

### **Taking goods out of a free zone**

1 Without prejudice to legislation in fields other than customs, goods in a free zone may be exported or re-exported from the customs territory of the Union, or brought into another part of the customs territory of the Union.

2 Articles 134 to 149 shall apply to goods taken out of a free zone into other parts of the customs territory of the Union.

#### *Article 249*

### **Customs status**

Where goods are taken out of a free zone into another part of the customs territory of the Union or placed under a customs procedure, they shall be regarded as non-Union goods unless their customs status as Union goods has been proven.

However, for the purposes of applying export duty and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Union goods, unless it is established that they do not have the customs status of Union goods.

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