

Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

TITLE VII **U.K.**

**SPECIAL PROCEDURES**

CHAPTER 3 **U.K.**

*Customs warehousing*

Article 201 **U.K.**

**Retail sale(Article 211(1)(b) of the Code)**

Authorisations for the operation of storage facilities for the customs warehousing of goods shall be granted on condition that the storage facilities are not used for the purpose of retail sale, unless goods are retailed in any of the following situations:

- (a) with relief from import duty to travellers to or from countries or territories outside the customs territory of the Union;
- (b) with relief from import duty to members of international organisations;
- (c) with relief from import duty to NATO forces;
- (d) with relief from import duty under diplomatic or consular arrangements;
- (e) remotely, including via the Internet.

**Changes to legislation:**

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