

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.

Article 202 **U.K.**

Specially equipped storage facilities(Article 211(1)(b) of the Code)

Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations for the operation of storage facilities for the customs warehousing of goods may specify that the goods may only be stored in storage facilities specially equipped to receive them.

Article 203 **U.K.**

Type of storage facilities(Article 211(1)(b) of the Code)

Authorisations for the operation of storage facilities for the customs warehousing of goods shall specify which of the following types of customs warehouses is to be used under each authorisation:

- (a) public customs warehouse type I;

Status: Point in time view as at 28/07/2015.

Changes to legislation: There are currently no known outstanding effects for the Commission
Delegated Regulation (EU) 2015/2446, CHAPTER 3. (See end of Document for details)

- (b) public customs warehouse type II;
- (c) private customs warehouse.

Status:

Point in time view as at 28/07/2015.

Changes to legislation:

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, CHAPTER 3.