

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community

PART THREE

**SEPARATION PROVISIONS**

*TITLE II*

***ONGOING CUSTOMS PROCEDURES***

*Article 49*

**Ending of temporary storage or customs procedures**

1 Regulation (EU) No 952/2013 shall apply in respect of non-Union goods that were in temporary storage referred to in point (17) of Article 5 of that Regulation at the end of the transition period and in respect of goods that were under any of the customs procedures referred to in point (16) of Article 5 of that Regulation in the customs territory of the United Kingdom at the end of the transition period, until such temporary storage is ended, until one of the special customs procedures is discharged, until the goods are released for free circulation, or until the goods are taken out of the territory, provided that such event occurs after the end of the transition period but not later than within the corresponding time limit referred to in Annex III.

However, points (b) and (c) of Article 148(5) and Article 219 of Regulation (EU) No 952/2013 shall not apply in respect of movements of goods between the customs territory of the United Kingdom and the customs territory of the Union which end after the end of the transition period.

2 Regulation (EU) No 952/2013, Council Decision 2014/335/EU, Euratom<sup>(1)</sup>, Council Regulation (EU, Euratom) No 608/2014<sup>(2)</sup> and Council Regulation (EU, Euratom) No 609/2014<sup>(3)</sup> shall apply in respect of any customs debt arising after the end of the transition period from the end of temporary storage or discharge referred to in paragraph 1.

3 Section 1 of Chapter 1 of Title II of Implementing Regulation (EU) 2015/2447 shall apply in respect of requests to benefit from tariff quotas which have been accepted by the customs authorities in the customs territory of the United Kingdom and where the required supporting documents have been provided in accordance with Article 50 of that Regulation by the customs authorities in the customs territory of the United Kingdom before the end of the transition period, and shall apply in respect of the cancellation of requests and returns of unused allocated quantities of such requests.

- (1) Council Decision 2014/335/EU, Euratom of 26 May 2014 on the system of own resources of the European Union ([OJ L 168, 7.6.2014, p. 105](#)).
- (2) Council Regulation (EU, Euratom) No 608/2014 of 26 May 2014 laying down implementing measures for the system of own resources of the European Union ([OJ L 168, 7.6.2014, p. 29](#)).
- (3) Council Regulation (EU, Euratom) No 609/2014 of 26 May 2014 on the methods and procedure for making available the traditional, VAT and GNI-based own resources and on the measures to meet cash requirements ([OJ L 168, 7.6.2014, p. 39](#)).