
STATUTORY INSTRUMENTS

2018 No. 1248

The Customs (Import Duty) (EU Exit) Regulations 2018

PART 3

Temporary storage

Handling of goods in temporary storage

12.—^[F1](1) A person who holds the approval to operate a temporary storage facility (“the approved person”) may only carry out, in relation to goods that are in temporary storage, the type of activity described in paragraph (2).]

(2) The approved person may handle the goods—

- (a) whilst the goods are in the temporary storage facility ^[F2]in relation to which the person holds the approval] where that is necessary—
 - (i) to preserve the goods in the state they were in at the time of their import, excluding any handling which modifies the appearance or technical characteristics of the goods; or
 - (ii) to examine or take samples of the goods in order to determine the classification of the goods for the purposes of the customs tariff ^{M1}, their value for customs purposes or the Customs procedure which should apply to the goods; or
- (b) in order to transport the goods to ^[F3]a temporary storage facility or] other premises, where that is required or approved by an HMRC officer.

^[F4](2A) If—

- (a) there is no temporary storage facility at the place of importation, approved wharf or examination station at which the goods are located;
- (b) the goods are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations), or 131F(3) (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations); and
- (c) a temporary storage declaration has been made in accordance with regulation 8(3) and (5) (temporary storage declarations),

the approval of an HMRC officer for the transport of the goods to the temporary storage facility listed in the declaration, by the person approved to operate that facility is to be treated as given.]

^[F5](3) The approved person must keep a record of any handling of the goods—

- (a) whilst the goods are in the temporary storage facility, whether the handling falls within paragraph (2)(a) or otherwise; or
 - (b) whilst the goods are being moved pursuant to paragraph (2)(b).]
- (4) The approved person must—
- (a) keep the record in such form, if any, as specified in a notice published by HMRC; and

Changes to legislation: The Customs (Import Duty) (EU Exit) Regulations 2018, Section 12 is up to date with all changes known to be in force on or before 28 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) preserve the record for the period of three years beginning with the date on which the handling occurred.
- (5) For the purposes of section 25A of CEMA 1979 ^{M2}—
- (a) the restriction provided by paragraph (1) is to be treated as a restriction attaching to the approval of the approved person; and
- (b) the matters provided by paragraphs (3) and (4) are to be treated as conditions attaching to the approval of the approved person.
- [^{F6}(6) In this regulation—
- [^{F7}goods are in temporary storage if they have not been released to a Customs procedure and—
- (a) they are, or have been, subject to the requirement in regulation 8(2); or
- (b) a temporary storage declaration is deemed to have been made in respect of them in accordance with paragraph 14(3) or 39(3) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018;]
- “approved wharf” has the meaning given by section 20A CEMA 1979;
- “examination station” has the meaning given by section 22A CEMA 1979.]

Textual Amendments

- F1** Reg. 12(1) substituted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(3)(a)**
- F2** Words in reg. 12(2)(a) inserted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(3)(b)(i)**
- F3** Words in reg. 12(2)(b) inserted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(3)(b)(ii)**
- F4** Reg. 12(2A) inserted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(3)(c)**
- F5** Reg. 12(3) substituted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(3)(d)**
- F6** Reg. 12(6) inserted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(3)(e)**
- F7** Words in [reg. 12\(6\)](#) substituted (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), **4(2)**

Modifications etc. (not altering text)

- C1** Pts. 1-10 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **32**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Commencement Information

- I1** Reg. 12 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

Marginal Citations

- M1** “Customs tariff” is defined in section 8 of the Act.
- M2** Section 25A was inserted by [S.I. 1991/2724](#) and is amended by paragraph 17 of Schedule 7 to the Act and [S.I. 1993/3014](#) and 2011/1043. Section 25A(2) provides that any person contravening or failing to comply with any condition or restriction attaching to an approval by virtue of which a place is a temporary storage facility is liable on summary conviction to a penalty.

Changes to legislation:

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 89(1A)-(1C) inserted by [S.I. 2024/194 reg. 2\(4\)\(a\)](#)
- reg. 89(2A) inserted by [S.I. 2024/194 reg. 2\(4\)\(c\)](#)
- reg. 89(5A) inserted by [S.I. 2024/194 reg. 2\(4\)\(d\)](#)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))