



Customs Information Paper **47** (2015)

Changes to Temporary Storage (TS) arrangements under the Union Customs Code (UCC).

Who should read:	All international trade economic operators and trade bodies, importers, exporters and shipping agents involved in TS.
What is it about:	The introduction of UCC legislation and how it affects TS.
When effective:	On publication.
Extant until/ Expires	Until further notice.

1. Background

The rewrite of the Customs Code Council Regulation 2913/92 means there are changes to TS requirements. The new legislation, UCC Regulation 952/2013 comes into force on 1 May 2016. This Customs Information Paper (CIP) explains some of the changes required for goods in TS.

A further CIP will be issued to explain the requirement for 'Exclusively Operated' under the UCC.

You will be able to continue with your existing TS approval for a transitional period until either:

- a new authorisation is applied for after its natural expiry date;
- you need to make an amendment to your authorisation, or
- 1 May 2019 whichever is the earliest.

Any new applications for TS approval received after 1 February 2016 will be authorised under the UCC requirements.

2. Changes within TS.

The changes within TS are as follows:

A TS declaration is required.
Storage time limit will be 90 days.
Traders own records (TOR).
Guarantees.
Movements within TS.

3. TS declarations.

A TS declaration will replace the TS summary declaration. You will still be able to use an approved Community System Provider (CSP) to declare goods to TS and for the provision of your TS record, but there will be additional data elements required under the UCC.

Additional data elements will also be required for the movement of goods in TS. Details of these data elements will be advised to you but there will be a transitional period before the additional data elements apply.

4. Time limits within TS.

The UCC requires that from the 1 May 2016, the time limit for goods in TS shall be 90 days for both maritime and air. The 90 day storage period starts as soon as the goods are declared to TS at the frontier, and ends when they are finally declared to a customs procedure or re-exported.

When goods have been moved to another facility you will not be able to restart the 90 days. You must inform the receiving TS facility of the number of days left until the goods must be declared to a customs procedure or re-exported.

If goods are already in TS on 1 May 2016, the 90 day period will re-start from this date.

5. Entry in Declarants Records / Traders Own Records.

The UCC does not allow Entry into Declarants Records (EIDR) within TS.

All approved CSP systems currently provide an option which HMRC considers to be Traders Own Records (TOR) and which is not the same as EIDR.

Any TS operators wishing to use TOR will need to be approved by HMRC and Border Force. The systems used must be to the same technical standard as those provided by a CSP, tested and endorsed by HMRC CSP liaison officers.

6. Movements within TS.

After the introduction of the UCC on 1 May 2016, transit simplifications as currently used by CSPs and as part of CFSP LCP will no longer have a legal basis. Goods will only be able to move as follows:

CSP Transit Simplifications

Within the TS authorisation using the appropriate CSP or traders own records which must be to the same technical standards as CSP systems, movements between Internal Temporary Storage Facility (ITSF) locations and movements from an ITSF to an External Temporary Storage Facility (ETSF) may still be conducted using approved CSP systems subject to the necessary data and messaging processes being included within the systems. No transit declaration is required.

Any subsequent movements between ETSFs will require a full Electronic Transit System (ETS) declaration. NB: ETS replaces NCTS. Sufficient level of information will be needed to identify the goods being held within the TS records and inventory systems.

In advance of the final list of UCC TS data elements being introduced sufficient information will be needed to enable examinations and holds to be placed on the goods prior to their movement

CFSP Transit Simplifications

Movements from an ITSF to CFSP designated premises may be made under TS arrangements using a C21 to release the goods from the frontier inventory system. No ETS declaration is required.

Any subsequent movements between CFSP designated premises will require a full ETS declaration.

Movements from an ETSF to a CFSP designated premises will require a full ETS declaration.

7. Movement Notification Requirements.

Under the UCC, each TS facility will be identified by a freight location code and shed or sub-location code.

Moves in Temporary Storage within the UK.

Where a movement of goods in TS takes place within the UK, they shall remain under the responsibility of the TS authorisation holder for the facility from which the goods are removed, and until they are entered in the TS records of the holder of the TS authorisation for the facilities to which the goods are despatched.

Moves within Temporary Storage involving Other Member States.

Where the movement takes place between TS facilities under the responsibility of customs authorities in other Member States, the holder of the authorisation for the operation of the TS facilities from which the goods are moved shall inform:

- (a) The customs authority responsible for supervising the TS facility from which the goods are moved of the intended movement in the manner stipulated in the authorisation and, upon arrival of the goods at the TS facilities of destination, about the completion of the movement in the manner stipulated in the authorisation.
- (b) The holder of the authorisation for the facilities to which the goods are moved.

The holder of the authorisation for the facilities to which the goods are moved shall:

- (a) notify the customs authorities responsible for those facilities of the arrival of the goods.
- (b) upon arrival of the goods at the TS facilities of destination, inform the holder of the authorisation of the TS facilities of departure.

The information referred to above shall include a reference to the relevant TS declaration and to the end date of TS.

ETS may be used as an alternative.

Note that for all Moves in Temporary Storage, any potential debt that may arise whilst goods are moving from one location to another is the responsibility of the sending TS approval holder (usually the ITSF).

Until it becomes necessary for you to apply for a guarantee as part of the re-approval process, an existing Deed of Undertaking will continue to cover this liability.

8. Guarantees

Under the existing TS approval the Deed of Undertaking will cover any potential debt should it arise whilst goods are moving from the frontier by the ITSF approval holder. The UCC however requires that a financial guarantee is provided to cover potential customs debt whilst goods are in TS. Potential debts relate to amounts of customs duty (and customs charges) which may become payable at a later date. The guarantee replaces the Deed of Undertaking.

Existing TS operators will not require a guarantee for 1 May 2016, guarantees will only apply when;

- You need to make any amendment to your authorisation; or
- Your authorisation reaches its expiry and you seek re-approval.

Any new applications for TS approval received after 1 February 2016 will be authorised under the UCC requirements.

All new TS applications will require a guarantee from 1 May 2016.

9. Contact Details.

HM Revenue and Customs
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21 Victoria Avenue
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Essex. SS99 1AA

Issued on the **11 November 2015** by Customs Directorate, HMRC.

For general HMRC queries speak to the VAT, Excise & Customs Helpline on telephone: 0300 200 3700.

Your Charter explains what you can expect from us and what we expect from you.

For more information go to: [Your Charter](#)