



Customs Information Paper **05** (2016)

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 how the requirement for TS premises to be 'Exclusively Operated' by the holder of the TS approval will affect new and existing TS approvals 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 (see Annex A).

Additional data elements will also be required for the movement of goods in TS (see Annex B).

There will be a transitional period before the additional data elements apply. This is expected to be October 2017.

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 or when the 90 day period expires if the goods have not been entered to a customs procedure within that period.

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 start from this date.

Note: UCC Article 149 prohibits goods from being entered to a customs procedure after the 90-day limit.

5. Entry in Declarants Records / Traders Own Records.

Note: the UCC does not allow Entry into Declarants Records (EIDR) to place goods into TS. EIDR may still be used however to declare the goods to a customs procedure on their removal from 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 specifications 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, national transit simplifications (operated under article 97 of the Community Customs Code Reg. No. 2913/92) as currently used by CSPs and as part of Customs Freight Simplified Procedures (CFSP) Local Clearance Procedures (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 any TS authorised facility within the UK may still be conducted using approved CSP systems subject to the messaging processes being included within the system. No transit declaration is required.

Where there are no such controls, the movement will require a full Union transit declaration.

CFSP Transit Simplifications (previously LCP national transit movements)

Movements from an ITSF to CFSP designated premises may be made under TS arrangements. A C21 is required to release the goods from the frontier inventory system. The goods will move under the Temporary Storage arrangements to the CFSP designated premises and no transit declaration is required.

The goods must be receipted into the CFSP designated premises TS records and any discrepancies reported to the CFSP supervising office immediately.

The ITSF TS approval holder must inform the CFSP authorisation holder how many of the 90 days storage period are remaining at the time the goods leave the ITSF.

7. Movement Notification Requirements.

Under the UCC, each TS facility will be identified by a freight location code and shed or sub-location code. When conducting movements under TS, the details of the receiving and dispatching TS sheds locations code must be entered in the respective TS records.

Moves in Temporary Storage within the UK.

Under the UCC, where the TS records show the liability for the movement has been transferred to another approved party, the goods become the responsibility of that TS authorisation holder.

Where no transfer of liability is recorded, the goods remain the responsibility of the facility from which the goods are removed (dispatched), and until they are entered in the TS records of the holder of the TS authorisation for the facilities to which the goods are received (see also Section 8).

Moves within Temporary Storage involving Other Member States.

A new UCC TS approval is required to undertake these movements using the TS arrangements. Where a new UCC TS approval is not held, the goods will be required to move to the other Member State using Union Transit.

These types of TS movements may only be conducted where the dispatching TS approval holder is an Authorised Economic Operator for Customs Simplifications (AEOC).

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 (dispatched) shall inform:

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.

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 (received) shall:

Notify the customs authorities responsible for those facilities of the arrival of the goods.

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 number of days left until the goods must be declared to a customs procedure or re-exported.

Union transit may be used as an alternative.

Note: that for all moves in Temporary Storage to other EU member states, any potential debt that may arise whilst goods are moving from one location to another is the responsibility of the sending (dispatching) TS approval holder.

8. Guarantees

The UCC requires all movements of goods under TS to be guaranteed from 1 May 2016.

However during transition, for existing TS approval holders, the Deed of Undertaking may be used to cover these movements. It must be noted in the TS records of all parties involved who is providing the Deed/guarantee for the specific movement.

Details of the Deed/guarantee being used must also be noted in the TS records of the dispatching and receiving TS approval holders.

In the event of a dispute or failure to record the details of the guarantee, the liability will fall to the last despatching TS facility (Article 193(4) IA).

The UCC requires that a comprehensive 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.

For existing TS approval holders, a UCC comprehensive guarantee will eventually replace the existing Deed of Undertaking. Until it becomes necessary for you to apply for a guarantee as part of the re-approval process, the existing Deed of Undertaking will continue to cover this potential debt liability.

After 1 May 2016 guarantees will be required when:

You need to make any amendment to your TS approval.

Your TS approval 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, including the need to provide a UCC comprehensive guarantee.

9. Further Information.

Further information can be found on www.hmrc.gov.uk by entering Temporary Storage into the search box. This website is being updated to reflect the UCC changes.

Issued on 20 January 2016 by Customs Directorate, HMRC.

Your Charter explains what you can expect from us and what we expect from you. For more information go to: [Your Charter](#)

Annex A

Customs Declarations & Notifications - Revision 5			Declaration Type - G4
			Temporary Storage declaration
<u>D/E (No)</u>	<u>SAD/S&S box</u>	<u>Description</u>	<u>Requirement / Level</u>
		<u>Group 1 – Message information (including procedure codes)</u>	
1/6	32	Goods Item No.	A / X
1/8	54	Signature / Authentication	A / Y
		<u>Group 2 – References of messages, documents, certificates, authorisations</u>	
2/1	40	Simplified Declaration / Previous documents	A / XY
2/2	44	Additional Information	A / X
2/3	44	Documents produced, certificates and authorisations, additional references	A / X [7]
2/4	7	Reference Number / UCR	C / XY
2/5		Local Reference Number	A / Y
2/7	49	Identification number of Warehouse	A / Y
		<u>Group 3 – Parties</u>	
		-	
3/18	14(No)	Declarant identification number	A / Y
3/20	14(No)	Representative identification no.	A / Y
3/21	14	Representative status code	A / Y
3/37	44	Additional supply chain actor(s) identification number	C / XY
		<u>Group 4 – Valuation information / Taxes</u>	
		-	
		<u>Group 5 – Dates / Times / Periods / Places / Countries / Regions</u>	
		-	
5/23	30	Location of Goods	A / Y

5 / 27	44	Supervising Customs Office	A / Y [31]
-	-	<u>Group 6 – Goods identification</u>	-
-	-	-	-
6/5	35	Gross Mass (kg)	A/XY
6/8		Description of Goods	A / X [34]
6/9	31	Type of packages	A / X
6/10	31	Number of Packages	A / X
6/11	31	Shipping marks	A / X
6/13	31	CUS code	C / X
6/14	33(1)	Commodity Code - Combined Nomenclature code	A / X [36]
-	-	<u>Group 7 – Transport information (modes, means and equipment)</u>	-
7/9	18(1)	Identity of means of transport on arrival	A / Y
7/10	31	Container identification number	A / XY
7/ 18	D	Seal Number	A / Y
-	-	<u>Group 8 – Other data elements (statistical data, guarantees, tariff related data)</u>	-

Legend	
A = Mandatory	Data required by every Member State
B = Optional for MS:	Data that MS may decide to waive
C = Optional for Operators	Data which economic operators may decide to supply but which cannot be demanded by Member States
X = Item level Data	The information entered at the item level of goods is valid only for the items of goods concerned
Y = Header level Data	The information entered at the header level of goods is valid for all declared items of goods

Annex B

Customs Declarations & Notifications - Revision 5			Declaration Type - G5
			Arrival notification in case of movement of goods under Temporary Storage
<u>D/E (No)</u>	<u>SAD/S&S box</u>	<u>Description</u>	<u>Requirement / Level</u>
		<u>Group 1 – Message information (including procedure codes)</u>	
1/6	32	Goods Item No.	A / X
1/8	54	Signature / Authentication	A / Y
		<u>Group 2 – References of messages, documents, certificates, authorisations</u>	
2/1	40	Simplified Declaration / Previous documents	A / XY
2/2	44	Additional Information	A / X
2/3	44	Documents produced, certificates and authorisations, additional references	A / X [7]
2/4	7	Reference Number / UCR	C / XY
2/5		Local Reference Number	A / Y
2/7	49	Identification number of Warehouse	A / Y
		<u>Group 3 – Parties</u>	
		-	
3/20	14(No)	Representative identification no.	A / Y
3/21	14	Representative status code	A / Y
3/44		Person notifying the arrival of goods following movement under temporary storage identification number	A / Y
		<u>Group 4 – Valuation information / Taxes</u>	
		-	
		<u>Group 5 – Dates / Times / Periods / Places / Countries / Regions</u>	
		-	

5/23	30	Location of Goods	A / Y
5 / 27	44	Supervising Customs Office	A / Y [31]
5/29		Date of presentation of the goods	A / XY
-	-	<u>Group 6 – Goods identification</u>	-
-	-	-	-
6/5	35	Gross Mass (kg)	A / XY
6/8		Description of Goods	A / X [34]
6/9	31	Type of packages	A / X
6/10	31	Number of Packages	A / X
6/11	31	Shipping marks	A / X
6/13	31	CUS code	C / X
6/14	33(1)	Commodity Code - Combined Nomenclature code	A / X [36]
-	-	<u>Group 7 – Transport information (modes, means and equipment)</u>	-
7/10	31	Container identification number	A / XY
7/ 18	D	Seal Number	A / Y
-	-	<u>Group 8 – Other data elements (statistical data, guarantees, tariff related data)</u>	-
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