



Changes to Temporary Storage 90 day time limit conditions

Customs Information Paper: 25 (2016)	
Who should read:	All international trade economic operators and trade bodies, importers, exporters and shipping agents involved in Temporary Storage (TS)
What is it about:	Update of the 90 day storage limit conditions previously highlighted in CIP 05/2016
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, Regulation (EU) 952/2013 comes into force on 1 May 2016.

These changes were publicised in Customs Information Paper (CIP) 05/2016 and included information on the TS time limit. We have now received further information from the Commission which supersedes that information.

2. What has changed?

CIP 05/2016 stated 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, and that the 90 day period could not be extended. It also said that when goods are moved to another TS facility you would not be able to restart the 90 days. This has now changed.

3. What are the new TS conditions?

The 90-day TS period starts when the goods are declared at the frontier but ends when goods are put into a customs procedure such as the external transit procedure (NCTS). The 90 days restarts from day 1 when/if the goods go back into TS.

For example, if non-EU goods are placed into TS in France, then entered to transit to move to the UK, the French TS period ends when the goods are entered to NCTS. When the goods are entered into TS in the UK, the NCTS is closed and at this point, a new 90 days TS period starts.

This is also the same process for goods moving within the UK where a movement between two TS facilities is broken by an NCTS movement.

4. Contacts.

Further information can be found on www.hmrc.gov.uk by entering Temporary Storage into the search box.

This website has been updated to reflect the UCC changes.

Issued on the 25 April 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](#)