



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

<b>Customs Information Paper 17 (2016)</b>	
<b>Who should read:</b>	All international trade economic operators and trade bodies, importers, exporters and shipping agents involved in TS.
<b>What is it about:</b>	The introduction of UCC legislation and how it affects TS.
<b>When effective:</b>	On publication.
<b>Extant until/ Expires</b>	Until further notice.

### **Background**

Customs Information Paper (CIP) 05/2016 gave information on how the introduction of new legislation, UCC Regulation 952/2013, which enters into force on 1 May 2016 effects Temporary Storage.

The CIP advised that further information would be provided on how the requirement for TS premises to be 'Exclusively Operated' by the holder of the TS approval would affect new and existing TS approvals under UCC.

### **Exclusively Operated**

The UCC Delegated Act Article 117 requires TS facilities to be "exclusively operated by the holder of the authorisation". This means TS approval holders cannot lease, sublet or share their TS authorisation or approved facilities with non-approved operators.

Anyone operating from a TS facility must be approved to do so in their own name and under UCC criteria.

### **Changes to TS approvals**

The UCC allows a transitional period to manage the impact of changes. This means:

i) For existing TS approvals, the requirement to exclusively operate your own facility will not be applied on 1 May 2016 and you can continue to operate in the present way, whether leasing, subcontracting or sharing the facility until either:

A new authorisation is applied for after its natural expiry date;

You need to make an adjustment to your authorisation; or

1 May 2019 whichever is the earliest.

ii) Any new request for a TS approval will be made under UCC criteria including the requirement to exclusively operate the facility.

### **Further Information.**

Further information can be found on [www.hmrc.gov.uk](http://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 30 March 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](#)