

SCHEDULE 1

Regulation 2(1)

1. The person who is responsible for operating the TSF (“the operator”) must—
 - (a) be established in the United Kingdom;
 - (b) save where the operator is an authorised economic operator approved in accordance with regulations made under sections 22 and 23 of the Act, provide an undertaking that the TSF will be operated in accordance with the conditions in these Regulations and any other conditions or restrictions that may be attached to the grant of approval of the TSF;
 - (c) give HMRC a comprehensive guarantee covering any liability or potential liability to pay import duty in respect of the import of goods which are or have been stored in the TSF, in accordance with regulation 97 of the Customs (Import Duty) (EU Exit) Regulations 2018⁽¹⁾;
 - (d) ensure that there are effective systems in place to prevent goods stored in the TSF from being removed from control without having been released for a Customs procedure under section 3 of the Act;
 - (e) ensure that there are adequate real time information sharing arrangements in place between the TSF and any TSF to which goods are intended to be transferred to (“the transferee TSF”); and
 - (f) take reasonable steps to ensure that prior to the movement of any goods to a transferee TSF, the transferee TSF has—
 - (i) agreed to the transfer,
 - (ii) acknowledged that the goods are in the transferee TSF’s possession or control for the purposes of section 6(2) of the Act (liability for the payment of any import duty in respect of the goods being transferred), and
 - (iii) entered details of the movement of the goods transferred into the transferee TSF’s record keeping system.
2. The TSF must not be used for the purposes of retail sale.
3. Where it is intended to store goods in the TSF which are likely to present a danger, to spoil other goods or to require special facilities for other reasons, the TSF must be adequately equipped to store those goods safely.

(1) 2018/1248.