

Regulation (EC) No 450/2008 of the European Parliament and
of the Council of 23 April 2008 laying down the Community
Customs Code (Modernised Customs Code) (repealed)

TITLE VII

SPECIAL PROCEDURES

CHAPTER 3

Storage

Section 1

Common provisions

Article 148

Scope

1 Under a storage procedure, non-Community goods may be stored in the customs territory of the Community without being subject to any of the following:

- a import duties;
- b other charges as provided for under other relevant provisions in force;
- c commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Community.

2 Community goods may be placed under the customs warehousing or free-zone procedure in accordance with the customs legislation or Community legislation governing specific fields, or in order to benefit from a decision granting repayment or remission of import duties.

The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down cases in which, and the conditions under which, Community goods may be placed under the customs warehousing or free-zone procedures, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Article 149

Responsibilities of the holder of the authorisation or procedure

1 The holder of the authorisation and the holder of the procedure shall be responsible for the following:

- a ensuring that goods under the temporary storage or customs warehousing procedures are not removed from customs supervision;

- b fulfilling the obligations arising from the storage of goods covered by the temporary storage or customs warehousing procedures;
- c complying with the particular conditions specified in the authorisation for the operation of a customs warehouse or temporary storage facilities.

2 By way of derogation from paragraph 1, where the authorisation concerns a public customs warehouse, it may provide that the responsibilities referred to in points (a) or (b) of paragraph 1 devolve exclusively upon the holder of the procedure.

3 The holder of the procedure shall be responsible for fulfilling the obligations arising from the placing of the goods under the temporary storage or customs warehousing procedures.

Article 150

Duration of a storage procedure

1 There shall be no limit to the length of time goods may remain under a storage procedure.

2 However, the customs authorities may set a time limit by which a storage procedure must be discharged in one of the following cases:

- a where a storage facility is operated by the customs authorities and available for use by any person for the temporary storage of goods under Article 151;
- b in exceptional circumstances, in particular where the type and nature of the goods may, in the case of long-term storage, pose a threat to human, animal or plant health or to the environment.

3 The measures designed to amend non-essential elements of this Regulation, by supplementing it, laying down the cases referred to in paragraph 2, shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 184(4).

Section 2

Temporary storage

Article 151

Placing of goods in temporary storage

1 Where not otherwise declared for a customs procedure, the following non-Community goods shall be deemed to be declared for the temporary storage procedure by the holder of the goods at the moment of their presentation to customs:

- a goods which are brought into the customs territory of the Community, other than directly into a free zone;
- b goods which are brought from a free zone into another part of the customs territory of the Community;
- c goods for which the external transit procedure is ended.

The customs declaration shall be regarded as having been lodged and accepted by the customs authorities at the moment of presentation of the goods to customs.

2 The entry summary declaration, or a transit document replacing it, shall constitute the customs declaration for the temporary storage procedure.

3 The customs authorities may require the holder of the goods to provide a guarantee with a view to ensuring payment of the amount of import or export duty corresponding to any customs debt or other charges, as provided for under other relevant provisions in force, which may be incurred.

4 Where, for any reason, goods cannot be placed or can no longer be maintained under the temporary storage procedure, the customs authorities shall without delay take all measures necessary to regularise the situation of the goods. Articles 125 to 127 shall apply *mutatis mutandis*.

5 The Commission may, in accordance with the regulatory procedure referred to in Article 184(2), adopt measures for the implementation of this Article.

Article 152

Goods in temporary storage

1 Goods under the temporary storage procedure shall be stored only in places authorised for temporary storage.

2 Without prejudice to the provisions of Article 91(2), goods under the temporary storage procedure shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

Section 3

Customs warehousing

Article 153

Storage in customs warehouses

1 Under the customs warehousing procedure, non-Community goods may be stored in premises or any other location authorised for that procedure by the customs authorities and under customs supervision, hereinafter referred to as 'customs warehouses'.

2 Customs warehouses may be available for use by any person for the warehousing of goods (public customs warehouse), or for the storage of goods by the holder of an authorisation for customs warehousing (private customs warehouse).

3 Goods placed under the customs warehousing procedure may be temporarily removed from the customs warehouse. Such removal must, except in case of *force majeure*, be authorised in advance by the customs authorities.

Article 154

Community goods, end-use and processing activities

1 The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the following to take place in a customs warehouse:

- a storage of Community goods;
- b processing of goods under the inward processing or end-use procedure, subject to the conditions provided for by these procedures.

2 In the cases referred to in paragraph 1, the goods shall not be regarded as being under the customs warehousing procedure.

Section 4

Free zones

Article 155

Designation of free zones

1 Member States may designate parts of the customs territory of the Community as free zones.

For each free zone the Member State shall determine the area covered and define the entry and exit points.

2 Free zones shall be enclosed.

The perimeter and the entry and exit points of the area of free zones shall be subject to customs supervision.

3 Persons, goods and means of transport entering or leaving free zones may be subject to customs controls.

Article 156

Buildings and activities in free zones

1 The construction of any building in a free zone shall require the prior approval of the customs authorities.

2 Subject to customs legislation, any industrial, commercial or service activity shall be permitted in a free zone. The carrying on of such activities shall be subject to notification, in advance, to the customs authorities.

3 The customs authorities may impose prohibitions or restrictions on the activities referred to in paragraph 2, having regard to the nature of the goods in question, or the requirements of customs supervision, or security or safety requirements.

4 The customs authorities may prohibit persons who do not provide the necessary assurance of compliance with the customs provisions from carrying on an activity in a free zone.

Article 157

Presentation of goods and their placement under the procedure

1 Goods brought into a free zone shall be presented to customs and undergo the prescribed customs formalities in the following cases:

- a where they are brought into the free zone directly from outside the customs territory of the Community;
- b where they have been placed under a customs procedure which is ended or discharged when they are placed under the free-zone procedure;
- c where they are placed under the free-zone procedure in order to benefit from a decision granting repayment or remission of import duties;
- d where legislation other than customs legislation provides for such formalities.

2 Goods brought into a free zone in circumstances other than those covered by paragraph 1 need not be presented to customs.

3 Without prejudice to Article 158, goods brought into a free zone are deemed to be placed under the free-zone procedure:

- a at the moment of their entry into a free zone, unless they have already been placed under another customs procedure;
- b at the moment when a transit procedure is ended, unless they are immediately placed under a subsequent customs procedure.

Article 158

Community goods in free zones

1 Community goods may be entered, stored, moved, used, processed or consumed in a free zone. In such cases the goods shall not be regarded as being under the free-zone procedure.

2 At the request of the person concerned, the customs authorities shall certify the customs status as Community goods of the following goods:

- a Community goods which enter a free zone;
- b Community goods which have undergone processing operations within a free zone;
- c goods released for free circulation within a free zone.

Article 159

Non-Community goods in free zones

1 Non-Community goods may, while they remain in a free zone, be released for free circulation or be placed under the inward processing, temporary admission or end-use procedure, under the conditions laid down for those procedures.

In such cases the goods shall not be regarded as being under the free-zone procedure.

2 Without prejudice to the provisions applicable to supplies or to victualling storage, where the procedure concerned so provides, paragraph 1 of this Article shall not preclude the use or consumption of goods of which the release for free circulation or temporary admission would

Status: This is the original version (as it was originally adopted).

not entail application of import duties or measures laid down under the common agricultural or commercial policies.

In the case of such use or consumption, no customs declaration for the release for free circulation or temporary admission procedure shall be required.

Such declaration shall, however, be required if such goods are subject to a tariff quota or ceiling.

Article 160

Bringing goods out of a free zone

Without prejudice to legislation in fields other than customs, goods in a free zone may be exported or re-exported from the customs territory of the Community, or brought into another part of the customs territory of the Community.

Articles 91 to 98 shall apply *mutatis mutandis* to goods brought into other parts of the customs territory of the Community.

Article 161

Customs status

Where goods are brought out of a free zone into another part of the customs territory of the Community or placed under a customs procedure, they shall be regarded as non-Community goods unless their customs status as Community goods has been proven by the certificate referred to in Article 158(2) or by any other status document provided for in Community customs legislation.

However, for the purposes of applying export duties and export licences or export control measures laid down under the common agricultural or commercial policies, such goods shall be regarded as Community goods, unless it is established that they do not have the customs status of Community goods.