

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 2

Arrival of goods

Section 3

Temporary storage of goods

Article 145

Temporary storage declaration

1 Non-Union goods presented to customs shall be covered by a temporary storage declaration containing all the particulars necessary for the application of the provisions governing temporary storage.

2 Documents related to goods in temporary storage shall be provided to the customs authorities where ^{F1}... legislation so requires or where necessary for customs controls.

3 [^{X1}The temporary storage declaration shall be lodged by one of the persons referred to in Article 139(1) or (3)] at the latest at the time of the presentation of the goods to customs.

4 The temporary storage declaration shall, unless the obligation to lodge an entry summary declaration is waived, include a reference to any entry summary declaration lodged for the goods presented to customs, except where they have already been in temporary storage or have been placed under a customs procedure and have not left the customs territory of the Union.

5 Customs authorities may accept that the temporary storage declaration also takes one of the following forms:

- a a reference to any entry summary declaration lodged for the goods concerned, supplemented by the particulars of a temporary storage declaration;
- b a manifest or another transport document, provided that it contains the particulars of a temporary storage declaration, including a reference to any entry summary declaration for the goods concerned.

6 Customs authorities may accept that commercial, port or transport information systems are used to lodge a temporary storage declaration provided that they contain the necessary particulars for such declaration and these particulars are available in accordance with paragraph 3.

7 Articles 188 to 193 shall apply to the temporary storage declaration.

Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 145. (See end of Document for details)

- 8 The temporary storage declaration may be used also for the purpose of:
- a the notification of arrival referred to in Article 133; or
 - b the presentation of the goods to customs referred to in Article 139, insofar as it fulfils the conditions laid down in those provisions.

9 A temporary storage declaration shall not be required where, at the latest at the time of the presentation of the goods to customs, their customs status as Union goods is determined in accordance with Articles 153 to 156.

10 The temporary storage declaration shall be kept by, or be accessible to, the customs authorities for the purpose of verifying that the goods to which it relates are subsequently placed under a customs procedure or re-exported in accordance with Article 149.

11 For the purpose of paragraphs 1 to 10, where non-Union goods moved under a transit procedure are presented to customs at an office of destination within the customs territory of the Union, the particulars for the transit operation concerned shall be deemed to be the temporary storage declaration, provided they meet the requirements for that purpose. However, the holder of the goods may lodge a temporary storage declaration after the end of the transit procedure.

Editorial Information

- X1** Substituted by [Corrigendum to Regulation \(EU\) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code \(Official Journal of the European Union L 269 of 10 October 2013\)](#).

Textual Amendments

- F1** Word in Art. 145(2) omitted (31.12.2020) by virtue of [The Customs Safety and Security Procedures \(EU Exit\) Regulations 2019 \(S.I. 2019/715\)](#), regs. 1(2), **2(3)(f)** (as amended by S.I. 2020/1624, regs. 1(2), 9); 2020 c. 1, Sch. 5 para. 1(1)

Changes to legislation:

There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, Article 145.