

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 VII

SPECIAL PROCEDURES

CHAPTER 3

Storage

Section 1

Common provisions

Article 237

Scope

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

- a import duty;
- 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 Union.

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

3 The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the storage of Union goods in a storage facility for customs warehousing. Those goods shall not be regarded as being under the customs warehousing procedure.

Article 238

Duration of a storage procedure

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

2 In exceptional circumstances, the customs authorities may set a time-limit by which a storage procedure must be discharged 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.

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, Section 1. (See end of Document for details)

Article 239

Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for the placing of Union goods under the customs warehousing or free zone procedure as referred to in Article 237(2).

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

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, Section 1.