

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 2

**Customs warehousing**

Article 240

**Storage in customs warehouses**

- 1 Under the customs warehousing procedure non-Union goods may be stored in premises or any other location authorised for that procedure by the customs authorities and under customs supervision ('customs warehouses').
- 2 Customs warehouses may be available for use by any person for the customs 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 shall, except in case of force majeure, be authorised in advance by the customs authorities.

Article 241

**Processing**

- 1 The customs authorities may, where an economic need exists and customs supervision is not adversely affected, authorise the processing of goods under the inward processing or end-use procedure to take place in a customs warehouse, subject to the conditions provided for by those procedures.
- 2 The goods referred to in paragraph 1 shall not be regarded as being under the customs warehousing procedure.

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**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 2. (See end of Document for details)

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## Article 242

### **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 customs warehousing procedure are not removed from customs supervision; and
- b fulfilling the obligations arising from the storage of goods covered by the customs warehousing procedure.

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 customs warehousing procedure.

**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 2.