

## SCHEDULE 2

Regulation 2(2)

1. The conditions related to the record keeping system in place for the TSF are that the system records details of—

- (a) all goods stored in the TSF including identifying numbers, number and kind of packages, quantity, the commercial or technical description and, where relevant, the identification marks of the container necessary to identify the goods and whether the goods are domestic or chargeable goods;
- (b) any accompanying documentation relating to the goods;
- (c) the location of the goods including their storage position inside the TSF;
- (d) any handling of the goods whilst the goods are in the TSF including details of any form of handling necessary to preserve the goods in the state they were in at the time of their import;
- (e) any movement of the goods into or out of the TSF, including the times and dates of the arrival and departure of such goods, the name and address of the person to whom the goods are sent (“the recipient”) and the time and the date the recipient receives the goods;
- (f) the temporary storage declarations for any goods stored in the TSF;
- (g) the Customs procedure into which any goods stored in the TSF are released.
- [<sup>F1</sup>(h) any unique consignment number issued by HMRC in respect of the goods;
- (i) any MRN within the meaning of paragraph 2(3) or 27(2)(a) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018.]

**F1** Sch. 2 para. 1(h)(i) inserted (1.7.2022) by [The Customs \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/628\)](#), regs. 1(3), **3(3)**

### Commencement Information

**I1** Sch. 2 para. 1 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

2. Where there is more than one record keeping system in place for the TSF, the operator must ensure that any records relating to Customs matters are cross referenced on each system.

### Commencement Information

**I2** Sch. 2 para. 2 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

3. Domestic goods must not be stored in the TSF.

### Commencement Information

**I3** Sch. 2 para. 3 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

[<sup>F2</sup>4. Where there is any liability, or potential liability, to pay import duty, but not excise duty, in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations.

**Changes to legislation:** There are currently no known outstanding effects for the *The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018, SCHEDULE 2.* (See end of Document for details)

**F2** Sch. 2 paras. 4-7 inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **10(4)**; [S.I. 2020/1643](#), reg. 2, Sch.

5. Where there is any liability, or potential liability, to pay both import duty and excise duty in respect of the import of goods which are or have been stored in the TSF, the person who is responsible for operating the TSF must give HMRC a comprehensive guarantee covering that liability, or potential liability, in accordance with Part 10 of the import duty regulations as modified by paragraph 6.

**F2** Sch. 2 paras. 4-7 inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **10(4)**; [S.I. 2020/1643](#), reg. 2, Sch.

6. For the purposes of paragraph 5—

(a) Part 10 of the import duty regulations is modified as follows—

(i) other than in regulation 97(2), for “import duty”, wherever it appears, regard as substituted “import duty and excise duty”;

(ii) in regulation 95(1)(a), regard “discharge of the liability” as “discharge of the liability to pay import duty”;

(iii) after regulation 100(1)(b), regard as inserted—

“(ba) where the goods have been placed under a duty suspension arrangement and—

(i) all the liability to import duty to which the guarantee relates and, where regulation 95(2) (guarantee in relation to charges) applies, any charges in relation to that liability have been paid in full; or

(ii) the potential liability to import duty to which the guarantee relates has been extinguished on the discharge of a special Customs procedure;”;

(iv) in regulation 100(1)(c)—

(aa) in paragraphs (i) and (ii), for “the duty” regard as substituted “the import duty”;

(bb) at the end of paragraph (ii), regard “and” as omitted;

(cc) at the end of paragraph (iii), for “or” regard as substituted “and” and regard as inserted—

“(iv) the part of the specified amount which is equivalent to the amount of the liability, or potential liability, to excise duty is paid in full or the goods to which that part relates have been placed in a duty suspension arrangement; or”; and

(b) a reference to a “guarantee” in the import duty regulations, wherever it appears, should be construed in accordance with the modifications made by sub-paragraph (a).

**F2** Sch. 2 paras. 4-7 inserted (31.12.2020) by [The Customs and Excise \(Miscellaneous Provisions and Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1215\)](#), regs. 1(2), **10(4)**; [S.I. 2020/1643](#), reg. 2, Sch.

**Changes to legislation:** There are currently no known outstanding effects for the *The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018, SCHEDULE 2. (See end of Document for details)*

7. In this Schedule—

“duty suspension arrangement” has the meaning given in regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010;

“the import duty regulations” means the Customs (Import Duty) (EU Exit) Regulations 2018.]

**F2** Sch. 2 paras. 4-7 inserted (31.12.2020) by The Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019 (S.I. 2019/1215), regs. 1(2), **10(4)**; S.I. 2020/1643, reg. 2, Sch.

**Changes to legislation:**

There are currently no known outstanding effects for the The Customs (Temporary Storage Facilities Approval Conditions and Miscellaneous Amendments) (EU Exit) Regulations 2018, SCHEDULE 2.