

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, Paragraph 4. (See end of Document for details)*

SCHEDULE 2

[^{F1}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.]

F1 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.

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