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## STATUTORY INSTRUMENTS

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# 2018 No. 1248

## The Customs (Import Duty) (EU Exit) Regulations 2018

### PART 3

#### Temporary storage

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**Modifications etc. (not altering text)**

- C1** Pts. 1-10 applied (with modifications) (31.12.2020) by [The Customs \(Northern Ireland\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1605\)](#), regs. 1(1), **32**; [S.I. 2020/1643](#), reg. 2, [Sch.](#)

**Interpretation**

7. In this Part—
- (a) “approved person” has the meaning given by regulation 12(1);
  - (b) “TS declarant” has the meaning given by regulation 8(4).

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**Commencement Information**

- II** Reg. 7 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, [Sch.](#)

**Temporary storage declarations**

8.—(1) This regulation applies to goods which are subject to paragraph 1(2) of Schedule 1 to the Act<sup>M1</sup>.

(2) Except where paragraph (7) applies, a declaration (“a temporary storage declaration”) must be made in accordance with paragraphs (3) and (5) in respect of the goods.

(3) The temporary storage declaration may be made by one of the following—

- (a) the person who imports the goods;
- (b) a person on whose behalf another person imports the goods; or
- (c) a person who is responsible for the carriage of the goods when they are imported.

(4) A person who makes a temporary storage declaration is a “TS declarant”.

(5) A temporary storage declaration must—

- (a) contain the matters specified in a notice (“a temporary storage declaration notice”) published by HMRC;
- (b) be made in the form and manner specified in that notice; and
- (c) be made to HMRC by no later than the time at which the goods are presented to Customs.

(6) HMRC must publish a temporary storage declaration notice and may, for example, specify that details of any of the following be included in a temporary storage declaration—

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- (a) the person making the temporary storage declaration;
- (b) the goods;
- (c) any temporary storage facility where the goods are stored; or
- (d) the MRN.

(7) No temporary storage declaration is required in respect of goods if a Customs declaration is made in respect of the goods by no later than the time that the goods are presented to Customs.

#### Commencement Information

**I2** Reg. 8 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

**M1** Paragraph 1(2) of Schedule 1 to the Act provides that goods are subject to the control of any HMRC officer as soon as they are imported into the United Kingdom.

### Amendment of temporary storage declarations

**9.**—(1) Subject to paragraphs (2) and (3), a TS declarant may amend a temporary storage declaration made by the TS declarant.

(2) No amendment may be made—

- (a) after the time when the goods are released to a Customs procedure <sup>M2</sup>;
- (b) which adds further goods to the declaration; or
- (c) which removes any goods from the declaration.

(3) Subject to paragraph (4), no amendment may be made after the time when an HMRC officer notifies the TS declarant that the officer—

- (a) intends to examine the goods; or
- (b) has established that the contents of the temporary storage declaration are incorrect.

(4) Paragraph (3) does not apply in relation to an amendment required under regulation 83(2) (Customs agents: disclosure of withdrawal of an appointment).

#### Commencement Information

**I3** Reg. 9 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

#### Marginal Citations

**M2** “Customs procedures” is defined in section 3 of the Act.

### Withdrawal of temporary storage declarations

**10.** A temporary storage declaration is treated as withdrawn if the goods in respect of which the declaration is made are not presented to Customs within 30 days of the date on which the declaration is made.

#### Commencement Information

**I4** Reg. 10 in force at 31.12.2020 by [S.I. 2020/1643](#), [reg. 2](#), [Sch.](#)

### Temporary storage declarations: failure to make and withdrawal

11.—(1) Paragraph (2) applies to goods imported into the United Kingdom in respect of which a temporary storage declaration—

- (a) is not made as required by regulation 8(2); or
  - (b) is treated as withdrawn as provided by regulation 10.
- (2) The goods are to be treated—
- (a) as imported but not presented to Customs on import; and
  - (b) in consequence as goods to which section 5(1) of the Act <sup>M3</sup> applies.

#### Commencement Information

**I5** Reg. 11 in force at 31.12.2020 by [S.I. 2020/1643, reg. 2, Sch.](#)

#### Marginal Citations

**M3** Section 5(1) provides that such goods are liable to forfeiture and by section 5(2), a liability to import duty is incurred at the time at which the goods become liable to forfeiture.

### Handling of goods in temporary storage

12.—<sup>F1</sup>(1) A person who holds the approval to operate a temporary storage facility (“the approved person”) may only carry out, in relation to goods that are in temporary storage, the type of activity described in paragraph (2).]

- (2) The approved person may handle the goods—
- (a) whilst the goods are in the temporary storage facility [<sup>F2</sup>in relation to which the person holds the approval] where that is necessary—
    - (i) to preserve the goods in the state they were in at the time of their import, excluding any handling which modifies the appearance or technical characteristics of the goods; or
    - (ii) to examine or take samples of the goods in order to determine the classification of the goods for the purposes of the customs tariff <sup>M4</sup>, their value for customs purposes or the Customs procedure which should apply to the goods; or
  - (b) in order to transport the goods to [<sup>F3</sup>a temporary storage facility or] other premises, where that is required or approved by an HMRC officer.

<sup>F4</sup>(2A) If—

- (a) there is no temporary storage facility at the place of importation, approved wharf or examination station at which the goods are located;
- (b) the goods are subject to regulation 131(2) (chargeable goods carried by RoRo vehicles destined for RoRo listed locations: making of declarations), or 131F(3) (chargeable goods carried by relevant vehicles destined for other listed locations: making of declarations); and
- (c) a temporary storage declaration has been made in accordance with regulation 8(3) and (5) (temporary storage declarations),

the approval of an HMRC officer for the transport of the goods to the temporary storage facility listed in the declaration, by the person approved to operate that facility is to be treated as given.]

<sup>F5</sup>(3) The approved person must keep a record of any handling of the goods—

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- (a) whilst the goods are in the temporary storage facility, whether the handling falls within paragraph (2)(a) or otherwise; or
- (b) whilst the goods are being moved pursuant to paragraph (2)(b).]
- (4) The approved person must—
  - (a) keep the record in such form, if any, as specified in a notice published by HMRC; and
  - (b) preserve the record for the period of three years beginning with the date on which the handling occurred.
- (5) For the purposes of section 25A of CEMA 1979 <sup>M5</sup>—
  - (a) the restriction provided by paragraph (1) is to be treated as a restriction attaching to the approval of the approved person; and
  - (b) the matters provided by paragraphs (3) and (4) are to be treated as conditions attaching to the approval of the approved person.
- [<sup>F6</sup>(6) In this regulation—
  - [<sup>F7</sup>goods are in temporary storage if they have not been released to a Customs procedure and—
    - (a) they are, or have been, subject to the requirement in regulation 8(2); or
    - (b) a temporary storage declaration is deemed to have been made in respect of them in accordance with paragraph 14(3) or 39(3) of Schedule 1 to the Customs Transit Procedures (EU Exit) Regulations 2018;]
  - “approved wharf” has the meaning given by section 20A CEMA 1979;
  - “examination station” has the meaning given by section 22A CEMA 1979.]

#### Textual Amendments

- F1** Reg. 12(1) substituted (1.1.2022) by The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1347), regs. 1(4), **3(3)(a)**
- F2** Words in reg. 12(2)(a) inserted (1.1.2022) by The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1347), regs. 1(4), **3(3)(b)(i)**
- F3** Words in reg. 12(2)(b) inserted (1.1.2022) by The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1347), regs. 1(4), **3(3)(b)(ii)**
- F4** Reg. 12(2A) inserted (1.1.2022) by The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1347), regs. 1(4), **3(3)(c)**
- F5** Reg. 12(3) substituted (1.1.2022) by The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1347), regs. 1(4), **3(3)(d)**
- F6** Reg. 12(6) inserted (1.1.2022) by The Customs and Excise Border Procedures (Miscellaneous Amendments) (EU Exit) (No. 2) Regulations 2021 (S.I. 2021/1347), regs. 1(4), **3(3)(e)**
- F7** Words in reg. 12(6) substituted (1.7.2022) by The Customs (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/628), regs. 1(3), **4(2)**

#### Commencement Information

- I6** Reg. 12 in force at 31.12.2020 by S.I. 2020/1643, reg. 2, **Sch.**

#### Marginal Citations

- M4** “Customs tariff” is defined in section 8 of the Act.
- M5** Section 25A was inserted by S.I. 1991/2724 and is amended by paragraph 17 of Schedule 7 to the Act and S.I. 1993/3014 and 2011/1043. Section 25A(2) provides that any person contravening or failing

to comply with any condition or restriction attaching to an approval by virtue of which a place is a temporary storage facility is liable on summary conviction to a penalty.

### **Breach of handling requirement**

#### **13.** Where—

- (a) goods are in [<sup>F8</sup>the possession or control of] an approved person; and
- (b) the approved person fails to comply with paragraph (1), (3) or (4) of regulation 12 in respect of the goods,

the temporary storage declaration in respect of the goods is to be treated as withdrawn and regulation 11(2) applies.

#### **Textual Amendments**

- F8** Words in reg. 13(a) substituted (1.1.2022) by [The Customs and Excise Border Procedures \(Miscellaneous Amendments\) \(EU Exit\) \(No. 2\) Regulations 2021 \(S.I. 2021/1347\)](#), regs. 1(4), **3(4)**

#### **Commencement Information**

- I7** Reg. 13 in force at 31.12.2020 by [S.I. 2020/1643](#), reg. 2, **Sch.**

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Pt. 4 Ch. 3 s. 2 applied (with modifications) by [S.I. 2018/1249 reg. 13\(3\)](#) (Reg. 13(1)-(3) omitted on IP completion day by S.I. 2019/108, regs. 1(5), 60(2); S.I. 2020/1643, reg. 2, Sch.)
- Pt. 13A inserted by [S.I. 2019/1215 reg. 11\(23\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(23) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(b))
- Table of Contents words inserted by [S.I. 2019/326 reg. 7](#) (This amendment not applied to legislation.gov.uk. The table of contents for this legislation will be dynamically updated when its provisions are revised)
- reg. 4(3AA) inserted by [S.I. 2019/1215 reg. 11\(3\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(c) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4(4A) inserted by [S.I. 2019/1215 reg. 11\(3\)\(g\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(3)(g) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 4A inserted by [S.I. 2019/1215 reg. 11\(4\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(4) is omitted on IP completion day by virtue of S.I. 2020/1234, regs. 1(2), 7(2); S.I. 2020/1643, reg. 2, Sch.)
- reg. 33(1)(c) inserted by [S.I. 2019/486 reg. 6\(12\)\(c\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)-(2D) inserted by [S.I. 2019/486 reg. 6\(13\)](#) (This amendment not applied to legislation.gov.uk. Reg. 6(12)(13) omitted (29.10.2020) by virtue of S.I. 2020/1088, reg. 1(3), 7(2))
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 33(2A)(2B) transitional provisions for effects of S.I. 2019/486, reg. 6(13) by [S.I. 2019/513 reg. 15\(6\)](#) (This amendment not applied to legislation.gov.uk. Pt. 4 omitted on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 22(5); S.I. 2020/1641, reg. 2, Sch.)
- reg. 43(3A) inserted by [S.I. 2019/326 reg. 11\(4\)](#) (This amendment comes into force on such day as the Treasury may by regulations under 2018 c. 22, s. 52 appoint)
- reg. 89(1A)-(1C) inserted by [S.I. 2024/194 reg. 2\(4\)\(a\)](#)
- reg. 89(2A) inserted by [S.I. 2024/194 reg. 2\(4\)\(c\)](#)
- reg. 89(5A) inserted by [S.I. 2024/194 reg. 2\(4\)\(d\)](#)
- reg. 98(5) inserted by [S.I. 2019/1215 reg. 11\(17\)\(d\)](#) (This amendment not applied to legislation.gov.uk. Reg. 11(17)(c)(d) omitted (29.10.2020) by virtue of S.I. 2020/1088, regs. 1(3), 9(4)(a))