

CUSTOMS INFORMATION PAPER (09) 66

Changes to part removal of consignments from Temporary Storage

Who should read:	JCCC members and traders who use temporary storage facilities for goods imported outside of the EU.
What is it about:	Changes to part removal of consignments from Temporary Storage
When effective:	1 st February 2010
Extant until/ Expires	Until further notice

1. Introduction

JCCC paper (07) 37 provided advice on the unauthorised forms of handling in temporary storage and the abuse of the 10 Euro waiver. It also advised that under Article 184 of the Implementing provisions to the Customs Code that goods covered by a summary declaration, whether unloaded or not, must be 're-presented intact' until such time as they are assigned a customs approved treatment or use. As a trade facilitation we understood on occasion there would be a genuine need to clear part of a larger consignment from temporary storage and provided Custom Procedure Code 00 09 090 for traders to use in these circumstances.

Clarification on the legality of this facilitation has been sought and has concluded that this facilitation is not legal.

2. Legalities

The physical splitting of consignments in temporary storage is contrary to Article 52 of Council Regulation of the Customs Code 2913/92 which restricts forms of handling for goods in temporary storage to 'such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics'.

This Article is subject to strict interpretation and prevents unpacking, re-packing or re-organisation of the goods where the objective is anything other than the preservation of the goods. The usual forms of handling as contained in annex 72 of Commission Regulation 2543/93 which includes packing and re-packing does not apply to goods whilst they are in temporary storage. Such

de-consolidation must be carried out after goods have been cleared to a customs approved treatment or use such as Free Circulation or Customs warehouse.

3. Changes

To comply with Article 52 of Council Regulation of the Customs Code 2913/92, breaking up of individual packages will not be permitted in temporary storage unless it is necessary to do so for examination or preservation purposes.

In order that traders have sufficient time to make alternative arrangements Custom Procedure Code 00 09 090 will not be withdrawn for removing part consignments from temporary storage until 01 February 2010.

Please note that any breach of these rules after this date may attract sanctions under the Customs Civil Penalty regime.

4. Contacts

For further information on this temporary storage policy advice please contact:

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Issued on the **24 September 2009** by the JCCC Secretary, HM Revenue and Customs, Customs & International Directorate. E Mail @ [JCCC Secretariat](mailto:JCCC_Secretariat)

If you have a question about the content of this paper please use the details provided in the 'Contacts' section. For general HMRC queries speak to the National Advice Service on 0845 010 9000 or follow this crumb trail which details how to contact us by phone, e-mail or post: HMRC home (www.hmrc.gov.uk) >Contact Us

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