

Temporary Storage Facilities Manual

This document should be read in conjunction with Article 144 – 149 UCC,
Article 115 – 118 DA and Article 191 – 193 IA

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Definitions

In the context of this instruction:

“Union Customs Code” refers to EU Council Regulation 952/2013 establishing the Union Customs Code;

“DA” refers to the Delegated Act; **Commission Regulation (EC) No. 2015/2446**

“IA” refers to the Implementing Act; **Commission Regulation (EC) No. 2015/2447**

“Customs Procedure” means any of the following procedures under which goods may be placed in accordance with the Code:

- release for free circulation;
- special procedures (transit, warehousing, temporary admission, end-use, inward processing and outward processing) and
- export.

“CDS” refers to the Customs Decision System that allows traders to use an EU trader portal to apply for and manage customs decisions electronically.

1 Introduction

1.1 Change over from Customs Code to Union Customs Code

Temporary Storage Facilities are provided for in the Union Customs Code (UCC), Articles 144-152, the Delegated Act (DA) Articles 115-118 and the Implementing Act (IA) Articles 191-193 (see correspondence table at Appendix I).

The main changes introduced in the UCC are:

- Non-Union goods can now remain in a temporary storage facility for a period of 90 days and
- The requirement to provide a Comprehensive Guarantee to cover a potential or existing customs debt.

After 1st May 2016 all existing authorisations for temporary storage facilities must be reassessed and a new authorisation issued in line with the UCC. These reassessments must be completed at the latest by 1st May 2019. All new applications for temporary storage facilities will be assessed under the UCC provisions. [Union Customs Code information](#).

1.2 What is temporary storage?

Temporary storage is not a customs procedure. Temporary Storage means the situation of non-Union goods temporarily stored under customs supervision in the period between their presentation to customs and being placed under a customs procedure, re-exported or destroyed.

1.3 What is a temporary storage facility?

A temporary storage facility is a customs approved place inside or outside the approved area of a sea or airport, where non-Union goods are placed in storage prior to being placed under a customs procedure or re-exported.

The facility must be authorised by the customs authorities as a temporary storage facility.

2 Application for Authorisation of Temporary Storage facility (UCC Article 148)

2.1 Application Procedure

Applications is made by way of the new EU Customs Decision system which can be accessed at [Customs Decision System - Trader Portal](#).

All applications, including those for renewal or amendment of existing Authorisations, must be submitted through the CDS.

Authorisations & Reliefs Unit will then carry out the following tasks:

- Check that all of the necessary information to process the application has been supplied by the applicant (including all necessary supporting documents, including maps, drawings etc.)
- Ensure an application for Comprehensive Guarantee is submitted;
- Forward a copy of the application to the relevant Division/LCD with a request for a report on the suitability of the trader to operate a temporary storage facility.

The trader will be informed via the CDS by Authorisations & Reliefs Unit whether the conditions for the acceptance of their application are fulfilled within 30 days of the date on which the application was received.

The trader will be informed of the decision by Authorisations & Reliefs Unit within 120 days of the date of acceptance of their application.

Time limits for issuing a decision that involves more than one Member State are detailed in section 2.4.

2.2 Processing of the application by Division/LCD

The Control Officer should then contact the trader and arrange a meeting. The purpose of the meeting is to ensure that satisfactory arrangements are in place. The Control Officer should examine the proposed premises, the accounting procedures and the stock control systems. The Control Officer should also explain to the trader the obligations which must be fulfilled by anyone availing of a temporary storage facility. The trader should provide a written undertaking allowing Revenue right of entry to the premises. Where the trader is a company, a senior executive in charge should be consulted to ensure that management are aware of their obligations under this authorisation (Authorisation at Appendix II).

The Control Officer should confirm that:

- the applicant is established in the Union;
- a verifiable and accurate stock control and accounting system is in place;
- official supervision and checks can be effected without the need for an administrative system which is out of proportion to the economic needs involved;
- the applicant is capable of fulfilling the obligations that arise from the storage of goods and of complying with the conditions of approval governing the Authorisation see Appendix III;
- the intended premises is suitable with regard to security, access arrangements, health and safety and storage facilities;
- if the application includes goods which may present a danger or are likely to spoil other goods or require special storage facilities, the premises must be equipped to store such goods;
- the facilities are not used for the purpose of retail sale;
- the facilities are exclusively operated by the holder of the authorisation;
- they have details of the highest amount of duty and other charges applicable on any single consignment relating to the recent 12 month period in order to calculate the amount of guarantee required and
- a guarantee is provided.

2.3 Guarantee

(UCC, Articles 89 and 148)

An Authorisation will not issue until an appropriate guarantee has been provided. The purpose of the guarantee is to secure duties suspended on goods in temporary storage.

There are two Guarantee options – Individual and Comprehensive. An Individual Guarantee will only cover a single customs declaration, operation or customs procedure whereas a Comprehensive Guarantee will cover all customs declarations, operations or customs procedures. Therefore, while in theory there are two options, in reality for temporary storage the most feasible option is a Comprehensive Guarantee.

The guarantee may be provided in the form of either a cash deposit or a guarantee of undertaking from a surety provider.

An application for a Comprehensive Guarantee should be made at the same time as the renewal of or application for a temporary storage authorisation (see [Guidelines on Comprehensive Guarantees](#)).

The reference amount of the comprehensive guarantee should be calculated using one of the following methods.

Variant 1 – basic method of calculation where records and estimation data are available (**this method can be applied where there is an uniform distribution of value of goods placed under Temporary Storage over the preceding 12 months period**)

- Value of goods placed under temporary storage **in one year:** €10,000,000.00
- Maximum Duty Rate applicable to goods stored in that place: 10 %
- Maximum period of discharge: two weeks
- Annual duty exposure: EUR 10,000,000.00 x 10 % = € 1,000,000.00
- Weekly duty exposure: EUR 1,000,000.00/ 52 weeks = € 19,230.00
- Reference amount: **EUR 19,230.00 x2 weeks = € 38,460.00**

Variant 2 – no historical records available

The reference amount should be established on the basis of the value of goods which may be placed under the temporary storage at a given point in time according to the storage capacity of the holder of the authorisation. The value of goods could be estimated according to the business volume estimation for that specific facility.

- Maximum value of goods which may be placed under temporary storage at a given point in time: e.g. €115,000.00
- Maximum Duty Rate: 10 %
- VAT Rate: 23 %
- Calculation of the reference amount regarding import duty: €115,000 x 10 % = **€11,500.00**
- Calculation of reference amount for other charges: €126,500 x 23 % = **€29,095.00**
- Reference amount (VAT & Duty - €11,500 plus €29,095) = **€40,595.00**

Variant 3 – container based storage

Operators of temporary storage where containers are stored could be allowed to use this method of assessment.

The number of containers stored in temporary storage at a given point in time may be determined according to the storage capacity or being calculated as maximum stock of that facility.

The value per container could be either a calculated average amount or the insurance value per container.

- Maximum number of containers stored in temporary storage: no. 1000
- Average amount/Insurance amount per container: EUR €1000.00
- Maximum Duty Rate: 10 %
- Calculation of the reference amount: EUR 1,000,000 x 10 % = **€100,000**

Taking into consideration the examples given above and the types of facilities we have, the calculation given at variant 1 could be used for inland premises and the calculation given at variant 3 could be used for transit sheds.

2.4 Authorisation involving more than one Member State. (Article 191 IA)

An Authorisation may be issued to a trader who wishes to store goods in more than one Member State. An application for this type of Authorisation is generally submitted in the Member State where the trader's main accounts are held. A company whose main accounts are held in Ireland will apply to the Irish administration to have another Member State or States included in their Irish Authorisation. In the same way a company whose accounts are held in another Member State, but who wishes to store goods in Ireland, will apply to the Customs Authorities in the other Member State to have Ireland included in their Authorisation.

2.4.1 Main accounts held in Ireland

- All applications should be made to Authorisations & Reliefs Unit on the CDS.
- Authorisations & Reliefs Unit will then forward a copy of the application to the relevant Division/LCD with a request for a report on the suitability of the trader to operate a temporary storage facility. The designated Control Officer in the Division/LCD should process the application as outlined in para 2.2. The designated Control Officer should ensure that any controls required at a local level in any other Member State are clearly established at this stage.
- The Officer's report should be referred to Authorisations & Reliefs Unit.

The time limit for examination and preparation of the draft authorisation is 30 days. On receipt of a positive recommendation from the Control Officer, Authorisations & Reliefs Unit will prepare a draft Authorisation which is immediately copied to the authorities in the Member State(s) in which a temporary storage facility will be located. This draft will include the controls required by the Irish Administration. The authorities in the Member State(s) involved have 30 days to respond with any objections, if there are no objections or no communication from the Member State(s) by the end of the 30 days the authorisation will issue. If the Member State(s) put forward objections and no agreement is reached within 60 days from the date draft authorisation was communicated, the authorisation shall not be granted.

- Responsibility for control of the Authorisation rests with the Irish Administration (notwithstanding the fact that the goods are also being stored in another Member State).
- Details of stock records and/or any movement of goods, regardless of what MS goods are stored or moved in must be available to the Irish Administration.
- Authorisations & Reliefs Unit will maintain contact with other Administration(s) regarding amendments or other issues throughout the lifetime of the Authorisation.

2.4.2 Main accounts held in another Member State

- In the case of applications (involving Ireland) in other Member States, the draft Authorisation is forwarded by that Member State to Authorisations & Reliefs Unit.
- This draft is forwarded to the Division-LCD where the Irish trader is based. This draft should be examined in a timely fashion as the Authorisation may be issued by the other Member State if no objection is received within 30 days.
- The designated Control Officer should contact the trader and arrange a meeting to examine the proposed premises, the accounting procedures used and to explain to the trader their obligations with regard to this Temporary Storage Facility.
- The Division-LCD may, if they consider it necessary, require that security be put in place with separate conditions agreed in respect of the Irish trader. However, responsibility for control of the Authorisation rests with the issuing Member State. The Division-LCD should liaise with the issuing Member State through Authorisations & Reliefs Unit regarding any necessary controls.
- On receipt of a positive recommendation from the Division-LCD, Authorisations & Reliefs Unit will inform the other Member State that Ireland has no objection to the issuing of the Authorisation.
- Authorisations & Reliefs Unit will be kept informed by other Administration(s) regarding any amendments or other issues throughout the lifetime of the Authorisation.

2.5 What goods can be stored in a temporary storage facility?

In general non-Union goods are stored in a temporary storage facility. Where an economic need exists and customs supervision will not be adversely affected, Union goods can be stored in a temporary storage facility. These goods will not be regarded as goods in temporary storage.

Combined storage of Union and non-Union goods in a facility which is authorised as temporary storage facility is possible only where Union goods can be identified.

2.6 How long can goods be stored in a temporary storage facility?

Non-Union goods in a temporary storage facility must be placed under a customs procedure, re-exported or destroyed within 90 days.

3 Granting of the Authorisation

3.1 Granting of a new Authorisation

The following are the procedures to be followed:

- Having conducted the pre-approval visit and any additional checks, a report should be prepared by the Control Officer covering all of the points mentioned at para. 2.2 and giving the Officer's recommendation. The Control Officer should also ensure that authorisation for a guarantee is in place. A copy of this report is to be retained on the local file.
- The Control Officer should, where possible, hand deliver the Conditions (Appendix II) to the trader. The trader is required to sign the conditions before the Authorisation issues on CDS.

On receipt of the Control Officer's report recommending approval and the signed conditions the Authorisation is issued by Authorisations & Reliefs Unit through the CDS.

3.2 When does an Authorisation become effective?

An Authorisation will take effect on the date of issue or on any later date specified in the Authorisation.

3.3 Period of validity

There is no limit to the period of validity of a temporary storage facility authorisation.

All current authorisations issued under the Customs Code should be reassessed by 1st May 2019, otherwise they will cease effect on that day.

3.4 What records must the trader maintain?

(Article 148(4) UCC, and 116 DA)

The trader must maintain records that contain the following information and particulars:

- reference to the relevant temporary storage declaration for the goods stored and reference to the corresponding end of temporary storage;
 - the date and particulars identifying the customs documents concerning the goods stored and any other documents relating to the temporary storage of goods;
 - identifying numbers, quantity and kinds of packages, usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
 - location of goods and particulars of any movement of goods;
 - customs status of goods;
- forms of handling designed to ensure goods preservation in an unaltered state.

3.5 Monitoring of Authorisation

Control Officers shall monitor the conditions and criteria to be fulfilled by the operator of the approved facilities. They shall also monitor compliance with the obligations resulting from that decision.

4 Right to be Heard

Where it is proposed to take a decision not to authorise the temporary storage facility, the applicant must be given an opportunity to express their point of view before the decision is taken.

If this is the case, the Control Officer must inform Authorisations & Reliefs Unit of the grounds on which they intend to base their decision. Authorisations & Reliefs Unit will inform the applicant and the applicant then has 30 days in which to express their point of view. Following the expiry of this period the applicant must be notified of the decision.

5 Lodging the Temporary storage declaration

Non-Union goods are in temporary storage from the moment they are presented to customs.

What is a Temporary Storage Declaration (TSD)?

A TSD or G4 is a customs declaration that places goods into temporary storage. The data requirements are set out in Annex B of the Delegated Regulation (EU) 2015/2446.

5.1 Who can lodge the Temporary Storage Declaration (Article 145(3) UCC)?

The TSD must be lodged at the latest at the time of presentation of the goods to customs. It can be lodged by one of the following persons:

- the person who brings the goods into the customs territory of the Union;
- the person in whose name or on whose behalf the person who brings the goods into that territory acts;
- the person who assumes responsibility for the carriage of the goods after they were brought into the customs territory of the Union.

TSF Operators at Ports and Airports

It is Revenue's expectation that it will be the carrier who will lodge the combined Presentation Notification/Temporary Storage Declaration (combined G3/G4). It is ultimately the responsibility of the TSF authorisation holder to ensure that a TS declaration is lodged for the goods entering their premises.

The TSF authorisation number must be included in DE 2/7 of the combined G3/G4.

The carrier should communicate the MRN (Master Reference Number) of the combined declaration to the TSF Operator.

The TSF Operator (compound operator in the port or transit shed operator in the airport) or carrier should communicate the MRN to the person completing the customs import declaration.

Inland TSF Operators

Non-Union goods may move under a national transit or simplified transit to a TSF away from the port or airport. On arrival of the goods at the TSF a PN(G3) and a TSD(G4) is required in respect of these goods.

The TSF Operator or their agent should lodge a combined G3/G4 into AIS.

The TSF authorisation number must be included in DE 2/7 of the combined G3/G4.

5.2 Amendment of a TSD

The declarant can, on application, be permitted to amend one or more particulars of the TSD after it has been lodged. The amendment shall not render the declaration applicable to goods other than those it originally covered.

No amendment will be possible after any of the following:

- the person who lodged the declaration has been informed that the goods are to be examined;
- it has been established that particulars of the declaration are incorrect.

5.3 Invalidation of a TSD

Where the goods for which a TSD has been lodged are not presented the declaration must be invalidated by customs upon application by the declarant.

6 End of temporary storage of goods

6.1 How is temporary storage of goods ended? (Article 149 UCC)

Non- Union goods in a temporary storage facility must be placed under a customs procedure, re-exported or destroyed within 90 days. Officers must monitor the storage period, as goods not placed under a customs procedure, re-exported or destroyed within 90 days incur a customs debt.

6.2 How are goods released to a customs procedure?

The trader must on releasing goods from temporary storage to a customs procedure complete a customs declaration using the Automated Import System (AIS). They must:

- pay any customs duties and charges where applicable – a deferred payment arrangement may be applied;
- record details of the discharge, including details of the MRN etc. in the stock records.

6.3 What is required for goods, which are re-exported?

A re-export notification must be completed in respect of goods being re-exported from a temporary storage facility. Evidence that the goods have left the Union must be kept by the temporary storage operator.

6.4 Destruction

If the Control Officer is satisfied that the destruction of goods is justified and there are no environmental concerns it may be accepted that temporary storage has been discharged on completion of the destruction. The Control Officer must be informed in advance and given the following details:

- the type of goods concerned;
- the reason for destruction;
- the method of destruction.

Appendix I – Legislation governing Authorisation to operate Temporary Storage facilities.

	Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93	Applicable provisions under the Union Customs Code (952/2013), Delegated Regulation (EU) 2015/2446 and Implementing Regulation (EU) 2015/2447
	<p>Authorisations for the operation of temporary storage facilities</p> <p>Article 51 (1) of Regulation (EEC) No 2913/92, Articles 185 to 187a of Regulation (EEC) No 2454/93</p>	<p>Authorisations for the operation of temporary storage facilities</p> <p>Article 144-152 of the Code (952/2013), Articles 115 to 118 of the Delegated Regulation (EU) 2015/2446 and Article 191-193 of Implementing Regulation (EU) 2015/2447</p>

Appendix II –Conditions relating to the granting of approval of Temporary Storage

In particular the Temporary Storage applicant must:

- 1** comply with the provisions of:
 - the Union Customs Code to EU Council Regulation 952/2013
 - the Delegated Act; Commission Regulation (EC) No. 2015/2446
 - the Implementing Act; Commission Regulation (EC) No. 2015/2447
 - and the Transitional Delegated Act: Commission Regulation (EC) No. 2016/341
- 2** be established in the customs territory of the Union;
- 3** provide the necessary assurance of the proper conduct of the operation;
- 4** provide a Comprehensive Guarantee/Waiver to the reference amount of € (which will be subject to review), as security for any import duty and other charges. due on all uncleared goods while they remain at the temporary storage facility and accept responsibility for payment of all charges on any missing goods when there is no evidence of official custom clearance;
- 5** allow customs authorities to be able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved;
- 6** ensure that a Presentation Notification(G3) and a Temporary Storage Declaration(G4) are lodged in AIS for all goods when they arrive into the TSF;
- 7** quote the authorisation number allocated in D/E 2/7 (identification of Warehouse) of the G4;
- 8** keep appropriate records in a form approved by the customs authorities. The records shall contain the information and the particulars which enable customs authorities to supervise the operation of the temporary storage facility, in particular with regard to the identification of goods stored, their customs status and their movements;
- 9** not have committed any serious infringement or repeated infringement of customs legislation and taxation rules, including no record of serious criminal offences relating to his or her activity;
- 10** provide secure premises that will hold only those goods declared or specified;
- 11** inform customs authorities of any issue arising after the status as a Temporary Storage facility is granted that may influence its continuation or content;

- 12** provide office accommodation, with all requisite furniture, heating, lighting to the satisfaction of customs, together with goods examination facilities free of expense to the State;
- 13** not remove the goods from temporary storage without official custom clearance;
- 14** provide adequate staff and equipment as necessary for the safe and expeditious unloading, manipulation or production of goods as required for Customs control purposes;
- 15** the goods must be placed under a customs procedure or re-exported within 90 days. Following custom clearance, goods must be removed from the Temporary Storage premises (Goods not cleared within 90 days may be removed to the State Warehouse or destroyed at the holder of the procedure's expense);
- 16** notify Control Officer of any suspicion they may have in relation to illegal activity, for example, I.P.R. (Intellectual Property Rights) infringements.

Note: Revenue reserves the right to alter or amend any of the aforementioned conditions and may revoke or amend the status as a Temporary Storage and inform the holder in writing of their reasons and the date it takes effect.

ACCEPTANCE OF CONDITIONS

I hereby accept and agree to be bound by the Conditions and requirements set out herein.

(In block capitals)

Name of Company/Firm

(In block capitals)

Name of Managing Director/
Company Secretary

Signature of Managing
Director/Company Secretary

Date