

Brussels, 24 April 2025
(OR. en)

8254/25

Interinstitutional File:
2023/0156(COD)

LIMITE

UD 88
CODEC 470
ENFOCUSTOM 66
ECOFIN 463
MI 244
COMER 65
TRANS 143
FISC 102

NOTE

From:	General Secretariat of the Council
To:	Working Party on Customs Union
Subject:	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the Union Customs Code and the European Union Customs Authority, and repealing Regulation (EU) No 952/2013 - Article 86: Temporary storage of goods - Presidency compromise text

Delegations will find enclosed the Presidency compromise text for Article 86: Temporary storage of goods of the UCC reform proposal. Changes to the Commission proposal (doc: ST 9596/23) are marked in **bold underline** and ~~striketrough~~.

*PL Presidency redrafting proposal on temporary storage to be discussed at CUG 28/04
(the amendments are presented in comparison to the Commission proposal COM(2023) 258 final)*

Article 86

Temporary storage of goods

1. ~~Non-Union goods shall be in temporary storage from the moment the carrier notifies their arrival to the customs territory of the Union, until they are placed under a customs procedure, or the customs authorities regularise their situation~~ **the person referred to in Article 83 notify their arrival to the customs territory of the Union in accordance with Article 83(1a), (1b), (1c) until they are placed under a customs procedure, taken out of the customs territory or the customs authorities regularise the situation of the goods,** in accordance with paragraph 6.
2. ~~Goods arriving to the customs territory in transit shall be in temporary storage after they have been presented to the customs office of destination in the customs territory of the Union in accordance with the rules governing the transit procedure in Title VIII, Chapter 2, until they are placed under another customs procedure or the customs authorities regularise their situation~~ **under transit procedure shall be in temporary storage after the transit procedure has ended until they are placed under another customs procedure, taken out from the customs territory or the customs authorities regularise the situation of goods,** in accordance with paragraph 6.
3. ~~Goods in temporary storage shall be stored only in customs warehouses or, where justified, in other places designated or approved by the customs authorities.~~ **Non-Union goods in temporary storage shall be stored in temporary storage facilities authorised in accordance with Article 86b or, where justified, in other places designated or approved by the customs authorities.**
4. ~~The temporary storage or customs warehouse operator shall preserve the goods in temporary storage but shall not alter them or modify their appearance or technical characteristics.~~ **The holder of the authorisation of a temporary storage facility referred to in Article 86b or the person storing the goods in the cases where the goods are stored in other places designated or approved by the customs authorities, shall be responsible for fulfilling**

the obligations arising from the storage of goods in temporary storage, including ensuring that:

(a) the goods are not removed from customs supervision and

(b) the goods are subject only to forms of handling that ensure their preservation without altering them or modify their appearance or technical characteristics.

5. ~~Non-Union goods in temporary storage shall be placed under a customs procedure no later than 3 days after the notification of their arrival or no later than 6 days after the notification of their arrival in the case of an authorised consignee as referred to in Article 116(4), point (b), unless the customs authorities require the goods to be presented. In exceptional cases, that time limit may be extended.~~ Non-Union goods in temporary storage shall be placed under a customs procedure or taken out from the customs territory of the Union within 90 days since the goods brought to the temporary storage facility [or other places designated or approved by the customs authorities].
6. Where, for a duly justified reason, goods cannot be maintained in temporary storage, the customs authorities shall without delay take all measures necessary to dispose of the goods in accordance with Chapter 4 of this Title.
7. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by determining the conditions for designating or approving the places referred to in paragraph 3 of this Article ~~and the cases where the time limit referred to in paragraph 5 of this Article may be extended.~~

Article 86a

Temporary storage information

1. Non-Union goods notified to the customs authority shall be covered by a temporary storage information containing all the data necessary for the application of the provisions governing temporary storage, including the reference to the notification of arrival to the customs territory of the Union or notification of arrival to the place of release.
2. The person referred to in Article 83, holder of the authorisation for temporary storage facility or other person, who is holder of the goods, shall provide or make available the temporary storage information at the latest at the time when the goods are brought to

the temporary storage facility or other places designated or approved by the customs authorities.

3. Unless otherwise provided, the temporary storage information shall not be required where:

(a) at the latest at the time of the notification of arrival to the customs territory of the Union or notification of arrival to the place of release, their customs status as Union goods is determined in accordance with Article 56,

(b) the data necessary for the concerned customs procedure or re-export has already been provided or made available to customs authorities.

4. The Commission is empowered to adopt delegated acts, in accordance with Article 261, to supplement this Regulation by:

(a) further specifying the cases referred to in paragraph 2 in which a temporary storage information shall not be required and

(b) determining the data to be provided or made available to the customs authorities for the application of the provisions governing temporary storage.

5. The Commission shall specify, by means of implementing acts, the procedural rules for lodging the temporary storage information referred to paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

6. [Until the date in Article 265(3), the temporary storage declaration shall be considered the temporary storage information.]

Article 86b

Amendment of temporary storage information

1. The person referred to in Article 86a (2) shall amend one or more particulars of temporary storage information:

(a) where it comes to their knowledge that relevant information has changed in their records, or

(b) when customs authority requests them to do so due to data accuracy, completeness or quality issue.

2. No amendments shall be possible where:

(a) the customs authority has informed that they intend to examine the goods,

(b) the customs authority has informed that they have established that the data provided is incorrect, or

(c) the goods have been brought into the temporary storage facility.

3. The Commission shall specify, by means of implementing acts, the procedural rules for amending the information, referred to in paragraphs 1 and 2 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Article 86c

Invalidation of temporary storage information

1. If the goods to be in temporary storage are not brought into the customs territory of the Union, the temporary storage information shall be invalidated:

(a) by the person referred to in Article 86a (2) as soon as it comes to their knowledge that the goods will not be brought into the customs territory of the Union; or

(b) by the customs authority if after 30 days from the date in which the information was provided or made available.

2. The Commission shall specify, by means of implementing acts, the procedural rules for invalidating the information referred to in paragraph 1 of this Article. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 262(4).

Article 86d

Authorisation for the operation of temporary storage facilities

1. An authorisation of the customs authorities shall be required for the operation of temporary storage facilities. Such authorisation shall not be required where the temporary storage facilities is operated by the customs authority itself.

The conditions under which the operation of temporary storage facilities is permitted shall be set out in the authorisation.

2. The authorisation referred to in paragraph 1 shall be granted only to persons who satisfy all of the following conditions:

(a) they are established in the customs territory of the Union;

- (b) they provide the necessary assurance of the proper conduct of the operations;
- (c) they provide a guarantee in accordance with Article 170.

Where a comprehensive guarantee is provided, compliance with the obligations attached to that guarantee shall be monitored by appropriate audit.

An authorised economic operator for customs simplifications or a Trust and Check trader shall be deemed the condition referred to in letter b), insofar as the activity pertaining to the special procedure concerned is taken into account in the authorisation referred to in Articles 24 or 25, respectively.

3. The authorisation referred to in paragraph 1 shall be granted only where the customs authorities are able to exercise customs supervision without having to introduce administrative arrangements which are disproportionate to the economic needs involved.
4. The holder of the authorisation shall keep appropriate records in a form approved by the customs authorities and provide or make available those records in the EU Customs Data Hub.

The records shall contain the information and the particulars which enable the customs authorities to supervise the operation of the temporary storage facilities, in particular with regard to the identification of the goods stored, their customs status and their movements.
5. An authorised economic operator for customs simplifications and Trust and Check trader shall be deemed to comply with the obligation referred to in paragraph 4, insofar as his or her records are appropriate for the purpose of the operation of temporary facilities.
6. The customs authorities may authorise the holder of the authorisation to move goods in temporary storage between different temporary storage facilities under the condition that such movements would not increase the risk of fraud, as follows:
 - (a) such movement takes place under the responsibility of one customs authority;
 - (b) such movement is covered by only one authorisation, issued to an authorised economic operator for customs simplifications or Trust and Check; or
 - (c) in other cases of movement.
7. The customs authorities may, where an economic need exists and customs supervision will not be adversely affected, authorise the storage of Union goods in a temporary storage facility. Those goods shall not be regarded as goods in temporary storage.

8. The Commission shall be empowered to adopt delegated acts, in accordance with Article 261, in order to determine:

- (a) the conditions for granting the authorisation for the operation of temporary storage facilities,**
- (b) the cases of movement of goods in temporary storage,**
- (c) type of information and particulars that are to be contained in the records to provide them or make them available in the EU Customs Data Hub as referred to in paragraph 4.**

Article 87

~~Transitional provision in relation to authorisations for the operation of temporary storage facilities~~

~~By the date established in Article 265(3), the customs authorities shall reassess the authorisations for the operation of temporary storage facilities to check whether their holders may be granted an authorisation for customs warehousing. If they may not, the authorisations for the operation of temporary storage facilities shall be revoked.~~