



AUTHORISATION FOR TEMPORARY STORAGE

Goods from outside the EU (non-Union goods) will be in temporary storage from the moment they are presented to customs when entering the EU. An authorisation for temporary storage facilities provides the option to store goods entering the EU customs territory for a period of maximum 90 days awaiting a further customs destination. These goods are placed under temporary storage from the moment they were presented to the customs authorities. The declarant can defer the payment of import duties and other charges for as long as the goods are placed under that procedure.

ADVANTAGES

- For logistics Belgium a **simplification** and a **faster handling** of goods in airports and sea ports within the EU.
- **Cost savings.** Intra-EU transfer is possible between different temporary storage facilities with delay of import duty and other charges and without customs documents, subject to compliance with additional conditions and with the prior consent of the customs authorities.
- **Up to 90 days in temporary storage**, irrespective of the mode of transport. There is no immediate need to assign a customs-approved treatment or use to the goods within 24h following their presentation.
- **Cost price:** 0 Euro.

TARGET GROUP

- Operators wishing to hold goods in temporary storage ;
- Freight forwarders ;
- Terminal operators in seaports and airports.

BASIC CONDITIONS

- being established within or outside the customs territory of the Union ;
- providing the necessary assurance of the proper conduct of the procedure ;
- providing a guarantee for goods placed under the temporary storage procedure ;
- keeping adequate records in an approved form.

Customs supervision should be possible at all times and any accompanying administrative measures shall be in proportion to the economic needs.

POINTS OF PARTICULAR ATTENTION

- Common storage of bulk goods is not possible under the temporary storage procedure ;
- Only forms of handling which are designed to ensure the preservation of goods in their unaltered state, without modifying their appearance or technical characteristics, are allowed ;
- Transfers between temporary storage facilities is only allowed if it does not increase the risk of fraud.

More information : <https://finance.belgium.be/en>

Disclaimer : this document is a summary for informational purposes. Only the European Union's Union Customs Code is deemed authentic.