

UCC Temporary Storage – Changes to CSP functionality

From implementation of the Union Customs Code (UCC) on May 3rd 2016, the current systems of National Simplified Transit removals using CSP systems will no longer have a legal basis and must cease.

However, the UCC does allow for goods to be moved in Temporary Storage under the provisions of a TS Approval. This means that only Temporary Storage Approval Holders can move goods between Temporary Storage approved facilities within the UK or within the European Union. All current Temporary Storage Approval Holders have been sent a UCC Transition Letter detailing a number of changes to the conditions of their current Approvals and which are to be acknowledged and returned to Customs.

Transshipments cannot be classified as movements in Temporary Storage and will be rebadged as Re-export Notifications under certain conditions.

Two types of movements in Temporary Storage will be recognised by UK Customs

1. IMiTS – Internal Movements in Temporary Storage

This is a linked movement between two UK approved Temporary Storage premises where both Approval Holders are using one or more HMRC approved CSP systems that have compatible messaging functionality, removing any need for other recording and control systems.

Responsibility for any movement liabilities will be covered by the Receiving Temporary Storage Approval Holder under the conditions set out in either the UCC Transition Letter referred to above or under the conditions of a new Temporary Storage Approval.

IMiTS can only be operated between two Temporary Storage Approval Holders – no 3rd parties can be involved.

2. EMiTS – External Movements in Temporary Storage

This is a movement between any two Temporary Storage premises (within UK or EU) where external trader-based control systems are used (including those between UK premises using non-linked CSPs) and movement liability remains with the Originating Temporary Storage Approval Holder.

Currently, no EMiTS operations have been recognised by UK Customs.

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Other available means of moving cargo using a CSP system:

1. Transit

This is a movement between any two approved premises in the UK or in the EU; the Electronic Transit System (ETS, formerly NCTS) is used, movement liability resting with the Principal. This can also include goods moving under Air/Sea Level 1/2 simplifications.

A C21 inventory clearance request will be required unless the CSP in use has an alternative ETS processing release request system, linked into existing record transfer functionality. The term ETS includes Authorised Consignors/Consignees.

2. Transshipment

This is the movement of goods arriving at an approved Internal Temporary Storage premises and destined for a subsequent destination outside the EU. The outwards Customs declaration for such moves is known as a Re-Export Notification and this may be fulfilled by a CHIEF C21 using CPC 1000042 or appropriate CSP local functionality. In some cases, an Exit Summary Declaration will be required.

The criteria for a Re-export Notification is that:

- a) goods must remain under customs control;
- b) the Temporary Storage facility must have an import and export inventory and have CHIEF Loader Role functionality and;
- c) there must be an auditable cross reference to the Re-export Notification record to finalise the import record.

3. Internal (MiTS) followed by Re-export Request (IRR)

This is the movement of previously imported goods from an approved External Temporary Storage premises back to a Frontier location, or between two Frontier locations, and destined for a subsequent destination outside the EU. It combines an IMiTS with Re-export Notification processing.

This removal type is only available if the CSP in operation at the ETSF and Frontier location have the required functionality.

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