

Temporary Storage Facility

Temporary Storage Monitoring Unit

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1. What is a temporary storage facility?

A temporary storage facility (TSF) is a place approved by Customs, located inside or outside the approved area of an airport or seaport, where non-Union goods are retained in storage until they are placed under a customs procedure, re-exported or destroyed. This facility must be authorized by the Customs department as a temporary storage facility.

Non-Union goods can remain in a temporary storage facility for a period of 90 days. If the goods have not been placed under a customs procedure or re-exported within this stipulated period, the Customs authority shall take any necessary measures to regularise the situation, including confiscation and sale or destruction, at the expense of the holder of the goods.

2. What goods can be stored in a temporary storage facility?

In general, non-Union (T1 status) goods are stored in a temporary storage facility. Whenever the 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. Storage of Union and non-Union goods in temporary storage may be allowed provided they are stored in separate areas according to their status. 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.

3. Application procedure

Applications are submitted online in the EU Customs Decision System (CDS) which can be accessed through the Customs Decision System – Trader Portal.

Once an application is submitted, the Customs Temporary Storage Monitoring Unit (TSMU) will check out that:

- All the necessary information to process the application has been supplied by the applicant, including all the required supporting documents,
- The TSF operator must furnish a Comprehensive Guarantee (subject to review and audit), as security for any import duty and other charges due on all unaccounted-for goods in the temporary storage facility. The operator is responsible for payment of all taxes due on the goods where there is no evidence that taxes have been paid by a customs declaration.

The trader will afterwards be informed via the CDS by Temporary Storage Monitoring Unit whether the conditions for the acceptance of their application are fulfilled within 30 days of the date on which the application was submitted.

Once conditions for the acceptance of the application are met, Officers from the TSMU will contact the TSF holder to schedule a meeting to examine the premises, the accounting

procedures and stock control system. The same Officers shall also explain to the trader the requirements that must be fulfilled by those making use of a temporary storage facility. A document covering the mentioned requirements will be handed over to the tsf holder to be signed as confirmation that same conditions were read and are being adhered to (refer to pages 16-20).

On receipt of the endorsed document, the TSMU Officers will proceed with the authorization to operate a temporary storage facility through the CDS. An authorization number will be issued to each TSF once the application has been processed successfully.

4. Right to be Heard

In the eventuality where there is an adverse decision, the applicant must be given an opportunity to express his/her point of view before the decision is taken. If this is the case, the Customs Officers from the TSMU will inform the applicant on which grounds they intend to base their decision. The same applicant has 30 days to express his/her point of view.

5. What is a Temporary Storage Declaration (TSD)?

Non-Union goods are in temporary storage from the moment they are presented to customs. A TSD or G4 is a customs declaration in which goods are declared to be placed into temporary storage. 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,
- Any person who immediately places the goods under a customs procedure (pre-lodged declaration), and
- Free Zone Operator.

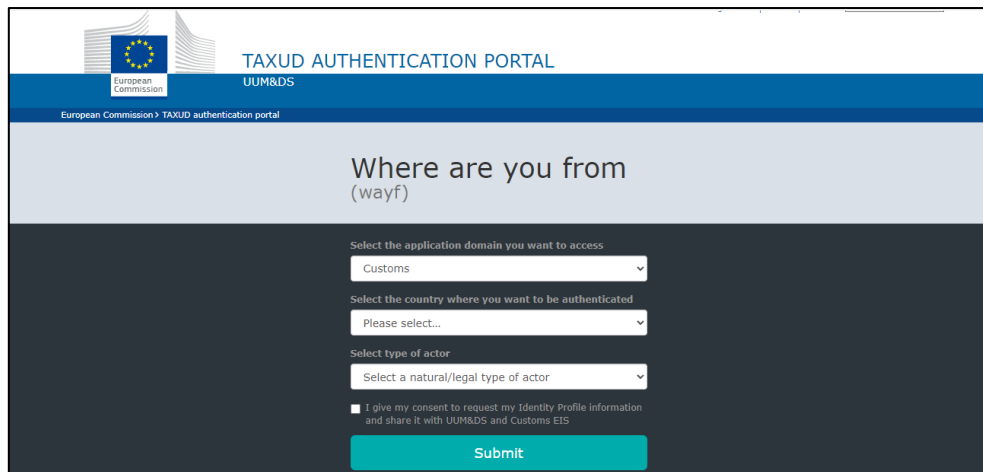
The authorisation number that will be assigned to the temporary storage facility where the goods are being placed must be declared in each temporary storage declaration.

6. Guidelines how to apply for the authorisation to operate a temporary storage facility.

Hereunder is a draft step by step user guidelines document to access the CDS.

The EU Trader Portal can be accessed via the following link:

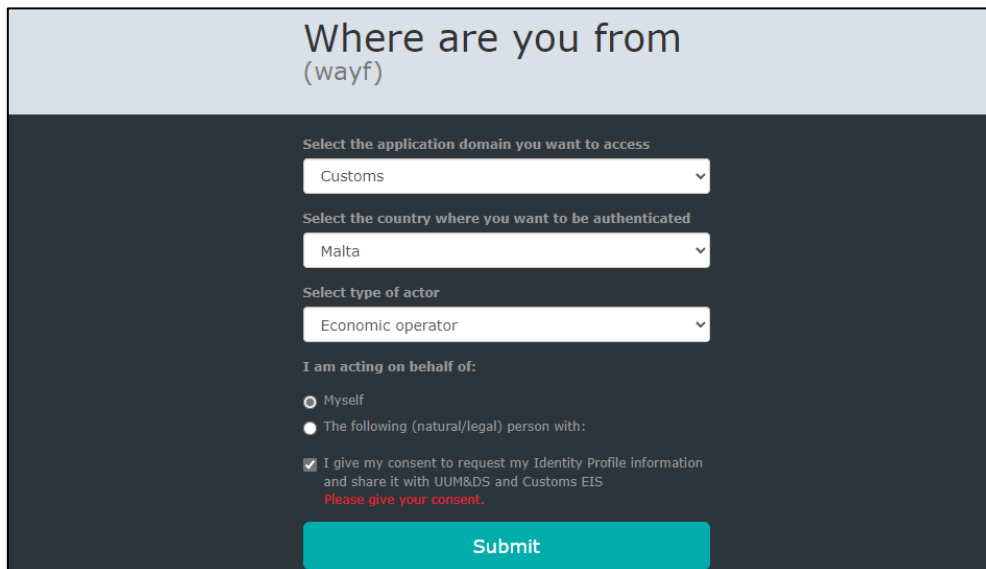
<https://customs.ec.europa.eu/tpui-cdms-web/>



The screenshot shows the 'TAXUD AUTHENTICATION PORTAL' for UUM&DS. The header includes the European Commission logo and the text 'European Commission > TAXUD authentication portal'. The main heading is 'Where are you from (wayf)'. Below this, there are three dropdown menus: 'Select the application domain you want to access' (set to 'Customs'), 'Select the country where you want to be authenticated' (set to 'Please select...'), and 'Select type of actor' (set to 'Select a natural/legal type of actor'). There is a checkbox for 'I give my consent to request my Identity Profile Information and share it with UUM&DS and Customs EIS'. A teal 'Submit' button is at the bottom.

Figure 1: EU Traders' Portal

To proceed with accessing the trader portal, one must select the following data from the drop-down functions and submit:



This screenshot shows the same form as Figure 1, but with specific selections. The 'Select the application domain you want to access' dropdown is set to 'Customs'. The 'Select the country where you want to be authenticated' dropdown is set to 'Malta'. The 'Select type of actor' dropdown is set to 'Economic operator'. The 'I am acting on behalf of:' section has 'Myself' selected with a radio button. The consent checkbox is checked, and the text 'Please give your consent.' is displayed in red. The teal 'Submit' button is at the bottom.

Figure 2: Accessing the EU Trader Portal

At the press of the 'submit' button, the following screen will show, and click next.

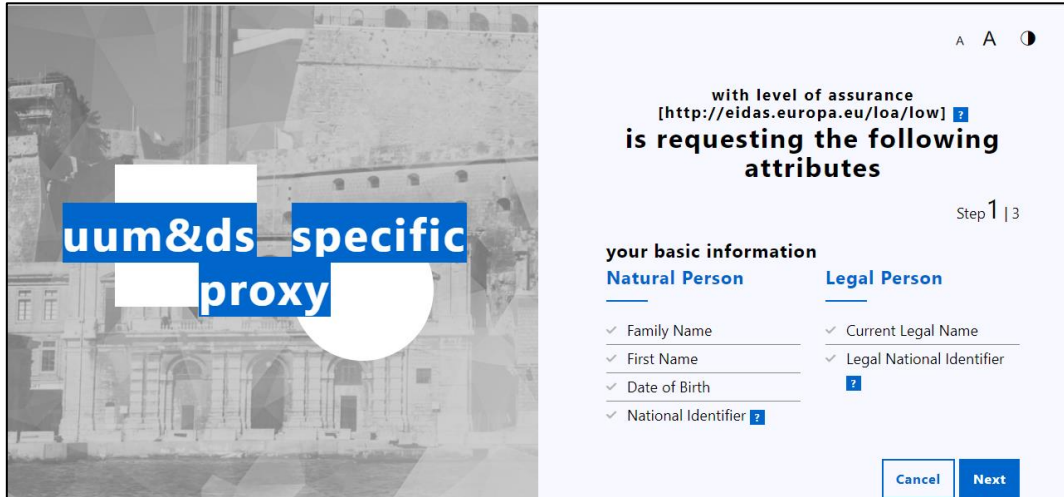


Figure 3: Attributes screen 1.

Same applies to screen 2.



Figure 4: Attributes screen 2.

You will then be directed to the national E Customs home screen, where the username and password are to be entered.

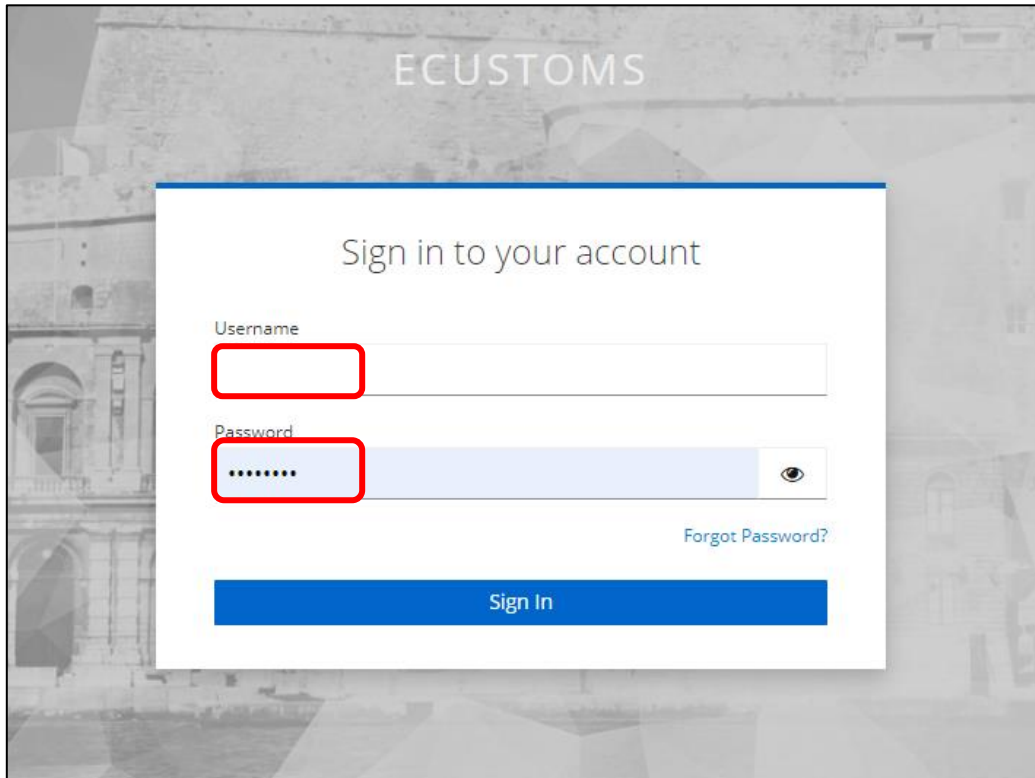


Figure 5: ECustoms home screen

Once login credentials are entered, click on sign in and the following screen showing details of the economic operator/trader submitting the application will show:



Figure 6: Attributes screen 3

Click on the submit button further below.

You will be then directed to the EU Trader Portal, with the following screen showing:

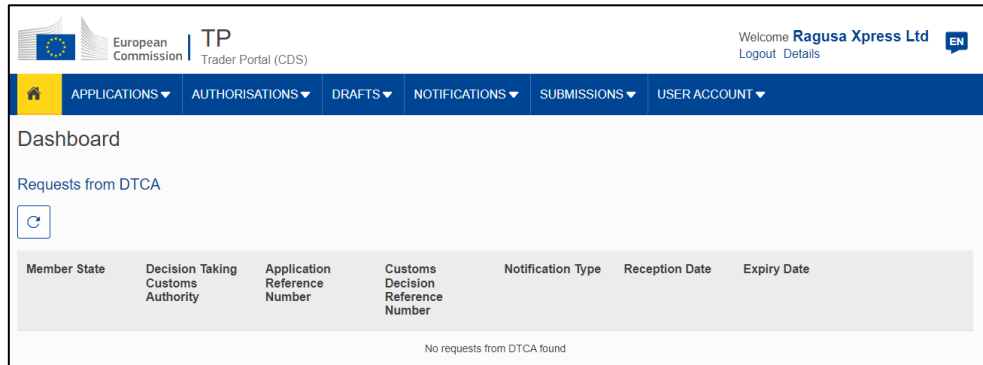


Figure 7: EU Trader Portal home screen

From the Applications dropdown menu select 'new application' as hereunder:



Figure 8: Accessing the application to operate a temporary facility

The following data is to be entered from the drop-down menu. In the Decision taking Customs authority field MT000950 has to be declared, and click on proceed:

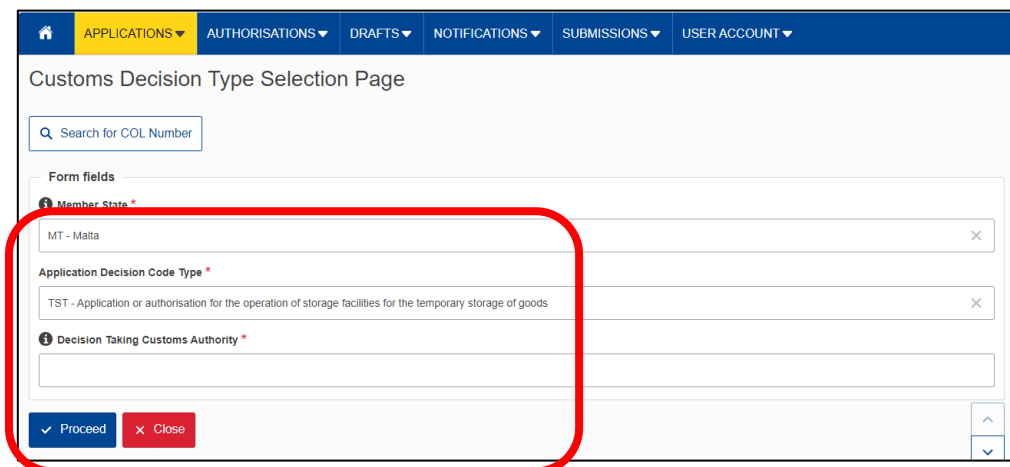


Figure 9: Customs Decision Type Selection Page

Then you will be directed to the following screen showing the applicant's details:

The screenshot shows a web interface with three tabs: "Applicant Information", "General Information", and "Specific Information". The "Applicant Information" tab is active. It contains a form with the following sections:

- Applicant**
 - Actor Identification**
 - EORI Number: [Redacted]
 - Name and Address**
 - Name: [Redacted]
 - Street and Number: [Redacted]
 - Postcode: [Redacted]
 - City: Naxxar
 - Country: MT - Malta

Navigation arrows are visible on the right side of the form.

Figure 10: Applicant's information

Then proceed with compiling the contact person's details as hereunder and press the next arrow.

The screenshot shows a form titled "Contact Person for the Application" with a "Delete" button and a dropdown arrow in the top right corner. The form contains the following fields:

- Name ***: Mr. John Smith (56 characters)
- Email ***: jsmith@onvol (38 characters)
- Telephone Number ***: 99999999 (42 characters)
- Fax Number**: (50 characters)

Navigation arrows are visible at the bottom of the form.

Figure 11: Contact person's details

The following screen referring to the Customs Office that will authorize or reject the temporary storage facility application will then show.

The screenshot shows a web form with three tabs: 'Applicant Information', 'General Information', and 'Specific Information'. The 'General Information' tab is active. It contains a section titled 'Decision Taking Customs Authority *'. Below this, there is a field for 'Customs Authority Reference Number *' with the value 'MT000950 - Temporary Storage Monitoring Unit'. A second section, 'Decision Taking Customs Authority Name and Address', lists the following details: Name: Temporary Storage Monitoring Unit; Street and Number: Old Airport Terminal; Postcode: LQA9046; City: Luqa; Country: MT - Malta. A scroll bar is visible on the right side of the address section.

Figure 12: The Customs Office details

Proceed by completing the application information as shown hereunder.

The screenshot shows the 'Application Information *' section of a form. It includes the following fields: 'Application Decision Code Type' with the value 'TST - Application or authorisation for the operation of storage facilities for the temporary storage of goods'; 'Type of Application *' with the value '1 - First application'; 'Application Date of Submission' with the value '21/06/2024'; and 'Application Consent for Publication *' with the value 'Consent for Publication in List of Authorisation Holders *' and radio buttons for 'Yes' (selected) and 'No'.

Figure 13: Application information

The Geographical Validity Union Identification field must be filled (when clicking in same field a choice of three options will show). Select 3 - Application or authorisation limited to one Member State.

Geographical Validity *

Geographical Validity - Union *

i Geographical Validity Union Identification *

3 - Application or authorisation limited to one Member State

Country

MT - Malta

Figure 14: Geographical Validity

By clicking the next arrow, the Specific Information Screen will show. Main accounts details (company's office where accounts are being kept) are to be declared.

Applicant Information General Information **Specific Information**

Placing Goods Application Information *

Main Accounts for Placing Goods Under a Customs Procedure *

i Place of Accounts *

Street Name and Number

12, Main Street,

Postcode

NXR0000

City

Naxxar

Member State

MT - Malta

Figure 15: Main Accounts Details

Proceed with compiling the type of accounts details where the applicant must specify the main accounts type for customs purposes and giving details about the system intended to be used, including software.

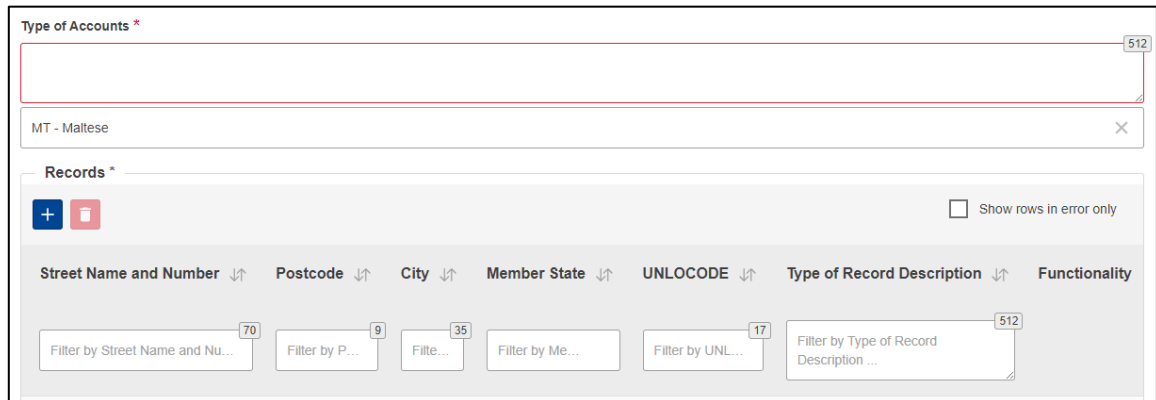


Figure 16: Type of accounts

The applicant must specify also, by clicking on the '+' symbol, the records type and location where these are being retained. Once completed click on 'ok'.

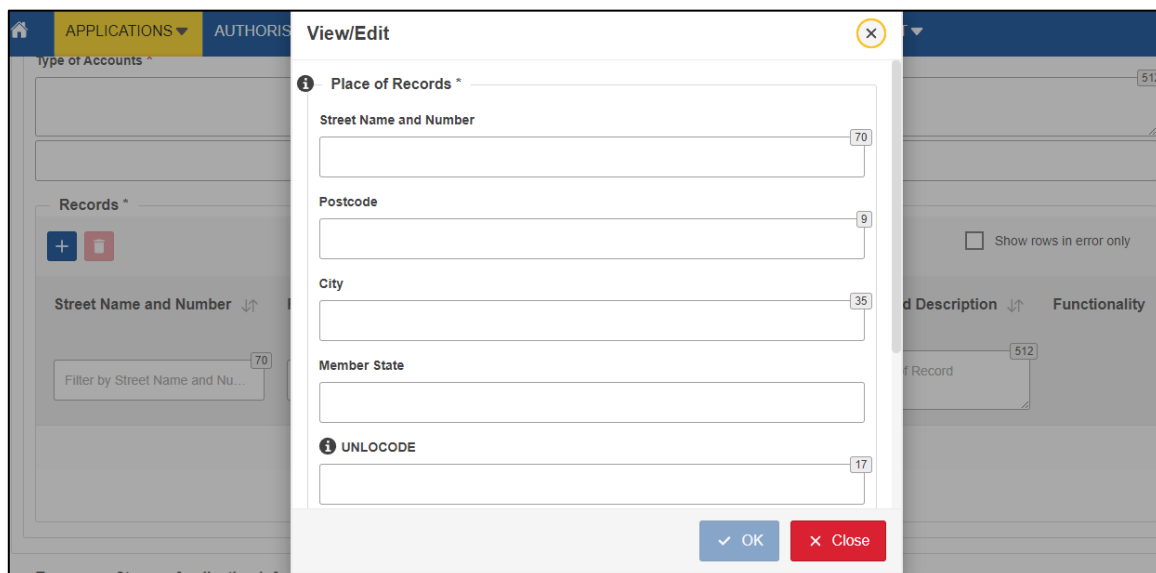


Figure 17: Type of records

Complete the goods' description field by clicking the '+' symbol. The applicant must describe the nature of goods that are going to be stored in the storage facility and declare whether the goods are agricultural and / or industrial goods. Click on 'ok'.

Temporary Storage Application Information *

Goods to Be Placed Under Temp...

View/Edit

Description of Goods *

Goods Description *

512

OK Close

Goods Description ↓↑

Filter by Goods Description ...

Show rows in error only

Guarantee *

Figure 18: Goods' description field.

Proceed by compiling the guarantee section as shown hereunder:

Guarantee Indication *

Yes No

Guarantee Reference Number

+ Add New Guarantee Reference Number

Other Reference Number

+ Add New Other Reference Number

Guarantee Description

Comprehensive

499

EN - English

Figure 19: Guarantee section

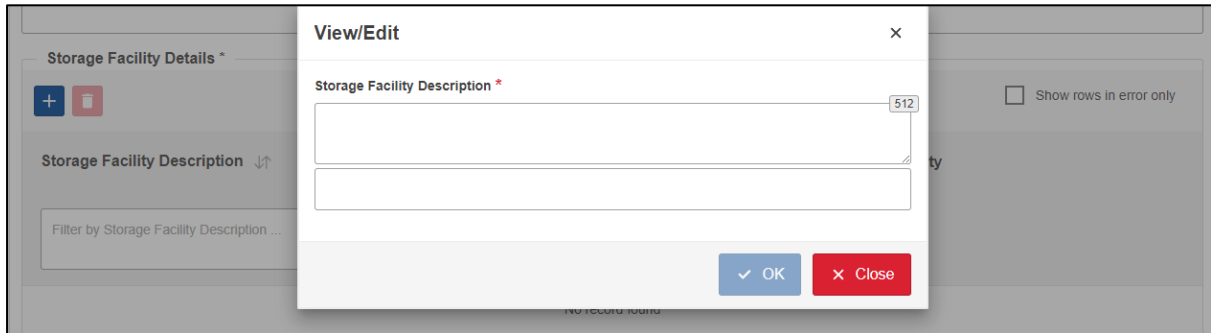
Enter the Customs Office responsible for guarantees – MT000900.

Customs Office of Guarantee *

MT000900 - Customs Debt Unit

Figure 20: Customs Office responsible for guarantees

The proceed by compiling the storage facility description field by clicking on the '+' symbol and the 'ok'.



The screenshot shows a 'View/Edit' modal window with a close button (X) in the top right corner. The main field is 'Storage Facility Description *', which is a text area with a character count of 512. Below the text area are two empty input fields. At the bottom of the modal, there are two buttons: a blue 'OK' button with a checkmark icon and a red 'Close' button with an 'X' icon. The background shows a blurred interface with 'Storage Facility Details *' and a 'Filter by Storage Facility Description ...' search bar.

Figure 21: Storage Facility description field

Following data to be lodged refers to the storage of Union goods in the temporary storage.



The screenshot shows a form section titled 'Storage of Union Goods *'. It contains a 'Storage of Union Goods Indication *' field with two radio buttons: 'Yes' and 'No'. Below this is an information icon (i) followed by the label 'Storage of Community Goods Description'. There are two empty text input fields below the label.

Figure 22: Union Goods indicator

Once all data is lodged, click on the submit icon. Any possible errors will be highlighted in red, indicating amendments being requested or missing data fields.

For further assistance kindly contact the Temporary Storage Unit via email: tsmu.mtca@gov.mt or on 23783430.

TEMPORARY STORAGE FACILITY

Non-Union goods are considered to be in temporary storage from the moment they are presented to Customs.

Requirements for an authorisation to operate a temporary storage facility.

1. Adherence to Regulations:

These requirements are based on the Union Customs Code (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. Territory:

The TSF (temporary storage facility) operator must be established within the Customs territory of the Union.

3. Ensuring Proper Conduct:

The TSF operator must provide assurance of the appropriate conduct of operations.

4. Financial Security:

The TSF operator must furnish a Comprehensive Guarantee (subject to review and audit), as security for any import duty and other charges due on all unaccounted-for goods in the temporary storage facility. The operator is responsible for payment of all taxes due on the goods where there is no evidence of official Customs clearance.

5. Documentation Procedures:

The economic operator may lodge the Presentation Notification (G3) and a Temporary Storage Declaration (G4) in one declaration (G3 & G4) in the AN, PN, TS system for all non-Union goods (Customs status T1¹). In the event of a pre-lodged Temporary Storage declaration, the declaration shall be activated once the goods arrive, and the presentation notification is lodged.

6. Authorization Identification:

Upon the issue of the TSF authorisation, the Customs authority shall issue a unique reference number for each TSF. This authorisation number must be declared in the temporary storage declaration (G4) in the 'Warehouse' data field.

7. Maintenance of Records:

Maintain suitable records approved by Customs authorities containing information facilitating Customs supervision, particularly concerning the identification of stored goods, their Customs status, and movements.

8. Compliance Track Record:

The entity must not have committed any significant infringement or repeated infringements of Customs legislation and taxation rules, including no record of significant criminal offenses.

9. Security Measures and other requirements for TSFs not within Customs controlled areas:

TSFs shall ensure adequate security in their premises including CCTV, alarm, weighing scales, Customs secure lockable area for seized or withheld goods and other requirements as deemed necessary by Customs.

10. Communication Protocol:

¹ T2 documents that are subject to a Customs declaration are required to submit the PN and TS.

Inform Customs authorities of any issues/changes arising after the TSF's authorization that may impact its continuation or content.

11. Provision of Facilities:

Provide office accommodation, including furniture, heating/cooling apparatus and lighting, to the satisfaction of Customs, along with goods' examination facilities at the operator's expense. This does not apply to temporary storage facilities and Customs stations where the department already has functional units where to perform inspections.

12. Handling of Goods:

Goods in temporary storage can only be released from a temporary storage facility or exit a Customs controlled gate against an authorisation by the afore-mentioned department or against a Customs procedure such as release for free circulation, export, or destruction.

13. Staffing and Equipment:

Provide adequate staff and equipment necessary for safe and expedited unloading and manipulation of goods required for Customs control purposes.

14. End of Temporary Storage:

Goods must be placed under a Customs procedure or re-exported within 90 days. If the goods have not been placed under a Customs procedure or re-exported within the 90-day period, the Customs authority shall take all the necessary measures to regularise the situation, including confiscation and sale or destruction, at the expense of the declarant. Alternatively, the goods may be abandoned to the State by the holder of the goods or declarant, with prior permission of the Customs Authority.

15. Notification of Suspicions:

The operator is obliged to notify Customs of any suspicion regarding illicit activity, such as trafficking of illegal substances, firearms and Intellectual Property Rights (IPR) infringements.

16. Additional Responsibilities:

- Ensure the preservation of goods in their unaltered state.
- Must have marked designated Customs examinations areas where physical inspection can be carried out.
- Union goods must be segregated from non-Union goods. Containerized, mixed status cargo is to be treated as a single unit.
- Must have a cooler/refrigeration facility if perishables and/or temperature-controlled products are to be dealt with. Reefers must be available where temperature-controlled containers are being held.
- Must have a high security (strong room) facility if valuables are to be handled. In the case of full load valuable containers, this are to be retained in CCTV controlled areas.
- A Customs office for examining Officers is to be made available, as necessary.

NOTE:

Customs reserves the right to modify or revise any of the afore mentioned conditions and may withdraw or modify the designation as a Temporary Storage, notifying the holder in writing of the rationale and the effective date of such changes.

ACCEPTANCE OF CONDITIONS

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

Name of Company/Firm

(In Block Capitals)

Name of Managing Director/

Company Secretary

(In Block Capitals)

Signature of Managing

Director/Company Secretary

Date
