

CHAPTER 6
TEMPORARY STORAGE OF GOODS

Article 75

(The meaning of temporary storage of goods)

Until they are assigned a customs-approved treatment or use, goods presented to customs shall, following such presentation, have the status of goods in temporary storage. Such goods shall hereinafter be described as "goods in temporary storage."

Article 76

(The places for the temporary storage and security)

1. Goods in temporary storage shall be stored in customs areas or any other places approved by the customs authorities, where they are stored within the time limit provided for in Article 74.
2. The customs authorities may require the person holding the goods to provide security with a view to ensuring payment of any customs debt on importation which may arise under Articles 218 or 219.

Article 77

(Allowed handling)

Without prejudice to the provisions of Article 67, goods in temporary storage shall be subject only to such forms of handling as are designed to ensure their preservation in an unaltered state without modifying their appearance or technical characteristics.

Article 78

(Regularization of situation)

1. The customs authorities shall without delay take all measures necessary, including the sale of the goods, to regularize the situation of goods in respect of which the formalities necessary for them to be assigned a customs-approved treatment or use are not initiated within the periods determined in accordance with Article 74.
2. The customs authorities may, at the risk and expense of the person holding them, have the goods in question transferred to a special place, which is under their supervision, until the situation of the goods is regularized.