

Common Storage

Unlike piece goods, bulk products require accounting segregation. This principle is applied in relation to all sorts of disciplines. In relation to customs status this has been a topic of discussion for many years.

- The scope

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COMMISSION DELEGATED REGULATION

(EU) 2015/2446 of 28 July 2015

Article 177

Storage of Union goods together with non-Union goods in a storage facility

(Article 211(1) of the Code)

1. Where **Union goods** are **stored** together **with non-Union goods in a storage facility for customs warehousing and it is impossible or would only be possible at a disproportionate cost to identify at all times each type of goods** (common storage), the authorisation as referred to in Article 211(1)(b) of the Code shall establish that **accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of goods.**

2. Union goods stored together with non-Union goods in a storage facility as referred to in paragraph 1 **shall share the same eight-digit CN code, the same commercial quality and the same technical characteristics.**

3. For the purposes of paragraph 2, **non-Union goods which would be subject, at the time where they would be going to be stored together with Union goods, to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation, shall not be considered to have the same commercial quality as the Union goods.**

4. Paragraph 3 shall not apply where non-Union goods are stored together with Union goods which were previously declared as non-Union goods for release for free circulation and for which the duties referred to in paragraph 3 have been paid.

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Original EN SPECIAL PROCEDURES Title

VII UCC/ Guidance for MSs and Trade

Common storage in different tanks connected with each other

An applicant wants to obtain an authorisation for customs warehousing. **The application requests the application of common storage to a group of tanks**, which are connected with each other, commonly referred as a 'tank pit'. The purpose is to store products with different customs status in the whole 'tank pit'. If the products have different characteristic, then it would not be common storage. Customs authorities could only grant this authorisation according to Article 177 UCC-DA if the purpose is that all the tanks in the 'tank pit' contain exactly the same Union and non-Union product (i.e. same CN code, same technical characteristics and same commercial quality), then the authorisation for common storage may be granted.