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# PN-TS SYSTEM

PRESENTATION NOTIFICATION  
TEMPORARY STORAGE DECLARATION  
GOODS ACCOUNTING

Yves Arys  
Customs & Excise  
Information management

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## AGENDA

1. Introduction
2. Legal basis
3. PN-TS system scope
4. Impact on traders outside seaports and airports
5. Timing
6. Q&A



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# 1. INTRODUCTION

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## 2. LEGAL BASIS (1)

- Presentation Notification

- *Art. 139 UCC: Presentation upon arrival or unloading in the EU customs territory*  
« Goods brought into the customs territory of the Union shall be **presented to customs immediately upon their arrival** at the designated customs office or any other place designated or approved by the customs authorities... »  
« Goods which are brought into the customs territory of the Union by sea or air and which remain on board the same means of transport for carriage, shall be **presented to customs only at the port or airport where they are unloaded or transhipped.** »
- *Art. 141 UCC: Presentation within transit procedure*  
« ... shall not apply when **goods already under a transit procedure** are brought into the customs territory of the Union. »
- *Art. 145 UCC: Presentation within temporary storage procedure*  
« The temporary storage declaration may be used also for the purpose of ... the presentation of the goods to customs referred to in Article 139, insofar as it fulfils the conditions laid down in those provisions. »



## 2. LEGAL BASIS (2)

- Temporary Storage Declaration

- *Art. 145 UCC :*

- « *Non-Union goods presented to customs shall be covered by a temporary storage declaration containing all the particulars necessary for the application of the provisions governing temporary storage. »*
- « *Customs authorities may accept that the temporary storage declaration also takes one of the following forms: a reference to any entry summary declaration lodged for the goods concerned, supplemented by the particulars of a temporary storage declaration ... »*
- « *...where non- Union goods moved under a transit procedure are presented to customs at an office of destination within the customs territory of the Union, the particulars for the transit operation concerned shall be deemed to be the temporary storage declaration, provided they meet the requirements for that purpose. However, the holder of the goods may lodge a temporary storage declaration after the end of the transit procedure. »*



## 2. LEGAL BASIS (3)

- End of temporary Storage

- *Art. 149 UCC : « Non-Union goods in temporary storage shall be placed under a customs procedure or re-exported within 90 days. »*
- *Art. 115 UCC DA: Temporary storage in an approved place  
« ...the goods are declared for a customs procedure or are re-exported no later than 3 days after their presentation or no later than 6 days after their presentation in the case of an authorised consignee»*



## 3. PN-TS SYSTEM SCOPE (1)

- In scope:
  - Presentation upon entry: **submission and revocation of PN (G3)**
    - Not needed when lodged together with a temporary storage declaration
    - Not needed in case of transit
  - Placement under TS: **submission, amendment and invalidation of TSD (G4)**
    - Lodged before presentation of goods → activated with PN upon presentation
    - Lodged upon presentation of goods → combined dataset
    - ENS data can be re-used in both cases → only minimal TSD dataset needed
    - External transit declaration → no separate TSD needed (but allowed)
  - End of temporary storage and **goods accounting**
    - TS timer monitoring
    - Transfer to another TSF
    - Write-off with subsequent declaration
    - Temporary storage reporting (= facilitation)
    - Notification to EO
- Not in scope:
  - Notification of arrival of the means of transport (G2) → ICS2
  - Notify presentation in case of pre-lodged customs declaration → export (C2), transit (D4), import (I2)
  - Prove the Union status of goods → PoUS
  - Transfers not allowed within authorisation for temporary storage → transit



### 3. PN-TS SYSTEM SCOPE (2)

AS IS

TO BE

#### Unified solution

Local systems, limited to sea ports and Brucargo

One solution for all temporary storage in Belgium

#### UCC compliant solution

Current solution not UCC proof

System meeting new legal requirements set by UCC

#### Harmonized solution

Different solutions across Member States

Harmonized system specifications, shared with all Member States

#### Future-proof solution

Current solution not compatible with new customs IT landscape

Integration with new customs systems





## 4. IMPACT ON TRADERS OUTSIDE SEAPORTS AND AIRPORTS (1)

- Temporary storage facility still to be operated under the conditions set in the authorisation, including the obligation to keep appropriate records in a form approved by customs
- Legal obligation to lodge a presentation notification will rest on traders operating in seaports and airports in most cases
  - Exception: goods not unloaded remaining on board of the same means of transport
- Presentation of goods arriving under transit will still be handled within NCTS, with little or no changes to the current procedures. Per default, transit data will be shared with PN-TS in order to start temporary storage of non-Union goods



## 4. IMPACT ON TRADERS OUTSIDE SEAPORTS AND AIRPORTS (2)

- Main impact:
  - Obligation to lodge a TSD in case transit declaration cannot be re-used
  - TSD to be written-off with subsequent customs declaration
  - Transfer message will be available for transfers between temporary storage facilities (if allowed by authorisation) – specifications not yet available
- Formalities at destination depend on the first place of unloading in BE and the customs status of the goods

	Goods unloaded in seaport / airport	Goods not unloaded in seaport / airport	Goods arriving via land border
Non-Union goods	<ul style="list-style-type: none"><li>• Transfer via transit: transit declaration registered as TSD if no TSD was lodged before end of transit</li><li>• Transfer between TSF: no new TSD needed, only transfer message</li></ul>	<ul style="list-style-type: none"><li>• Transit: transit declaration registered as TSD if no TSD was lodged before end of transit</li><li>• No transit declaration available: pre-lodged TSD + PN or combined TSD (ENS re-use possible)</li></ul>	<ul style="list-style-type: none"><li>• Transit: transit declaration registered as TSD if no TSD was lodged before end of transit</li><li>• No transit declaration: pre-lodged TSD + PN or combined TSD (ENS re-use possible)</li></ul>
Union goods	<ul style="list-style-type: none"><li>• Entry formalities fulfilled in seaport / airport</li></ul>	<ul style="list-style-type: none"><li>• PN referring to proof of Union status</li></ul>	<ul style="list-style-type: none"><li>• No customs formalities</li></ul>



## 5. TIMING

- Legal deadline: 1/1/2023
- Proposal to follow a **phased approach**, aligning with ICS2 deadlines (to be confirmed)
  - 1/3/2023 - 1/10/2023: air cargo, express and postal
  - 1/3/2024 - 1/10/2024: maritime, rail and road
  - Earlier on voluntary basis
- Provisional message implementation guidelines available
  - PN (IETS007)
  - Pre-lodged TSD (IETS015)
  - Combined TSD (IETS115)
  - TSD amendment request (IETS413)
  - TSD invalidation request (IETS414)
- Remaining message specifications to be published soon (transit re-use, transfers, ...)
- Web application will be made available



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## 6. Q&A

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