

EU countries measures on Customs and Trade

Austria (EU)

Customs audits and customs inspections

According to the information from the customs authorities, all external customs audits and customs inspections that require any resources on the part of the business community are temporarily omitted, suspended or interrupted. This does not apply, however, to document checks and the inspection of consignments of goods, e.g. for imports, exports and transit.

Guidance from the customs authorities regarding delays in customs procedures

- (i) Deadlines for customs procedures that cannot be met due to the pandemic can be extended (partly via an application and partly informally).
- (ii) Customs offices do not charge administrative fees for handling pandemic-related delays.
- (iii) The customs authorities may grant payment facilities (e.g. instalment arrangements) for customs debts.
- (iv) The calculation of payments for late payment is generally suspended until May 31, 2020 due to the pandemic.

Excise duties

- Deferral applications can be submitted if companies are affected by the pandemic.
- Pharmacies can use undenatured alcohol tax-free for the production of disinfectants.

Belgium (EU)

Extended deadlines for filing of certain excise returns

As of 21/03/2020 and at least until 30/6/2020 the excise duty, packaging tax and vat payment terms for alcohol and (alcohol containing) beverages are extended from one to four weeks for all companies holding a credit account.

National guidance on implementation of EU measures on exportation of certain protective materials

On 15 March 2020, as part of the response to the consequences of the outbreak of the epidemiological crisis caused by the coronavirus, the European Commission published Implementing Regulation (EU) 2020/402, making the exportation of certain personal protective equipment (PPE) subject to the production of an export authorization (except when exported to Norway, Iceland, Liechtenstein, Switzerland, Andorra, Faroe Islands, San Marino, Vatican City and the OCT. Both the Belgian customs authorities and the EU Commission issued further guidance as regards to the practical implementation of the aforementioned Regulation.

Belgian customs is actively monitoring export of products potentially in scope, and can confiscate shipments that do not comply. As such it has been made possible, and it is recommended, to have items potentially falling in range of the measure attested before export.

[Launch of an online single point of contact for customs-related Covid-19 questions](#)

On 23/3/2020 Belgian customs authorities have launched a single point of contact via which traders can pose Covid-19 related trade questions. da.crise-crisis@minfin.fed.be

[Implementation of temporary excise measures to facilitate the production and distribution of disinfectants](#)

Authorized warehouse keepers are temporarily permitted to produce denatured ethyl alcohol for further production of disinfectants for the medical sector, without this specific operation being foreseen in their authorization; but with the obligation to fulfill all other formalities, including the filing of excise declarations.

Further, the use of an extended range of specific denaturing agents for aforementioned purposes is permitted, and corresponding excise declarations will need to be filed. Finally, under certain conditions, pharmacists are allowed to denature ethyl alcohol and produce disinfectants themselves with full relief of excise duties; without possessing the otherwise required authorizations.

[General waiver to physically present original certificates and authorizations upon verification](#)

As of 24 March 2020 and until further notice, instead of originals electronic copies of authorizations and certificates can be presented to customs via e-mail; disregarding whether these were originally issued electronically or not. Originals do need to be kept available by the applicant. This new way of working is valid both at inbound and at outbound side. However, as an important exception to this general tolerance, at outbound side authorizations and certificates that need to accompany the goods (such as T2L, ATR, EUR1) still need to be physically presented at the competent customs office.

[Measures to tackle potential shortage of bonded storage space for goods coming in from outside the EU](#)

Given the considerable pressure Covid-19 puts on the bonded storage capacity in Belgium, Belgian customs administration decided to allow all holders of an authorization for temporary storage, bonded warehousing, inward processing relief and approved locations to extend the applicability of their authorization to additional locations within the territory of Belgium by simple e-mail application with the office competent to issue such authorization.

[Facilitation of the importation of personal protective materials into the EU through Belgium](#)

Under certain conditions importers of personal protective materials can apply for a waiver of import duties normally due. This is particularly the case for donations of non-EU personal protective materials to the medical sector. Next to customs duty relief, these goods also enjoy relief of import VAT. Furthermore, for certain gear that is subject to attestation of conformity with EU standards, exceptionally certificates from certain non-EU test bodies will be accepted, as well as products that comply with non EU yet internationally recognized standards.

Bulgaria (EU)

[Border restrictions](#)

Border restrictions affecting transit of goods coming from the countries most affected by corona virus (67 countries list as of today) towards Turkey have been imposed.

Border delays

Delays at the border crossing points due to physical checks of truck drivers.

Czech Republic (EU)

Export prohibition on medical products

As of 17 March 2020, export of drugs during the emergency state in connection with COVID-19 is prohibited. All authorized medicinal products intended for the Czech market may not be shipped neither to the EU nor to the third countries. The prohibition shall expire at the end of the state of emergency. Medical products bearing a foreign-language label on their packaging are not covered by the prohibition. However, medical products bearing a multilingual label shall be assessed individually by the customs office. For both options, the customs office shall require the supplier to affirm the market for which the export shipment is intended. Medical products with a label only in the Czech language are considered to be designated for the Czech market and must not be shipped out of Czechia.

Delays at the border and with the inspection of goods by customs

Customs offices shortened their opening hours and requested that the public deals with any possible matters electronically or via phone. Physical inspections of goods are delayed. Automated customs clearance via simplified procedure is possible, as far as the goods do not fall under physical inspection.

Due to personal health checks effected on the CZ borders with the other member states, transportation of goods is significantly delayed.

Possible leniency measures regarding customs penalties

The Minister of Finance announced there could be a waiver/reduction of customs penalties incurred as a result of COVID-19.

Denmark (EU)

New procedures for crossing Danish-German border

The Danish Motor Vehicle Agency has specified the rules on import of vehicles due to the "closing" of the Danish-German border: There is no new measures for hauliers/freight forwarders when in active transports or on return; Denmark follows the same procedures as the German border authorities. However, as for the personal health checks effected on the CZ borders with the other member states, transportation of goods is significantly delayed.

Finland (EU)

Special procedures on Finland-Russia border

With respect to goods traffic on Finland-Russia land border, the drivers need to have a valid travel authorisation for the road traffic between Finland and Russia (or a valid right-of-way procedure granted no later than on 19 March 2020). However, the purpose of a border crossing and its link to goods traffic must be indicated clearly on any border crossing point.

France (EU)

Possible duty exemptions and postponement of payment deadlines

A “special” finance bill was adopted in relation to COVID-19. Amongst measures listed, there is a provision exempting from customs duties import of goods used to fight against COVID-19. The customs administration has indicated delay of payment for operators experiencing difficulties, which can be requested under the standard procedures set up by the UCC but no specific procedure have been set up for the COVID.

Germany (EU)

Increasing delays in the work of customs authorities

Delays are mainly caused through staff shortages as many remain at home. Opportunities to work from home are limited as most customs authorities apply a high security standard with regard to out-of-office work. Customs authorities informed that they are expected to make full use of their 30-day review period before they will be able to address any relevant matters or initiate associated processes.

Set of customs relief measures proposed

The Ministry of Finance is aiming to introduce a set of measures, which has the objective of easing economic pressure on the German industry and affected companies. Regarding customs, it includes three parts:

- (i) Deferral of tax debts. In case of undue hardship, tax debts may be deferred. For this purpose, deferral applications can be submitted until 31 December 2020, stating the circumstances. However, it only applies to taxpayers who are evidently and not insignificantly affected. Deferral requests must be justified and be due or become due on the relevant date.
- (ii) Adjustment of advance payments. It is possible to adjust the advance payments determined so far. A relevant application justifying the circumstances must be submitted by 31 December 2020. Similarly, this only applies to taxpayers who are evidently and not insignificantly affected.
- (iii) Stay of execution. Directly concerned companies may also apply for a stay of execution.

Hungary (EU)

Limited border restrictions and health checks but minor clearance delays

Limited border restrictions that could affect the free movement of goods have been imposed. Hungarian citizens including transporters moving from Italy, China, South-Korea, Israel and Iran are obliged to take healthcare tests when entering Hungary. The persons affected by the COVID-19 pandemic are obliged to go to quarantine, whereas the others, whose tests are negative, are obliged to go to a 14-day long official home quarantine. If certain conditions are met, the transporters may be released from the quarantine earlier. For transit purposes there are dedicated border crossing points and transit routes.

Only minor delays with the clearance of goods at the borders have been reported.

Ireland (EU)

Critical pharmaceutical products given “green routing”

Irish customs have announced that critical pharmaceutical products and medicines will be given a customs 'green routing' to facilitate an uninterrupted supply chain.

Italy (EU)

Surgical facemasks and personal protective equipment

In derogation to the current law provisions, until the end of the COVID-19 emergency, the operators are allowed to produce, import and market with a simplified procedure:

- surgical facemasks which are classified as medical devices (i.e. "MD"), for limiting the risk of infection among healthcare professionals,
- personal protective equipment (i.e. "dispositivi di protezione individuale" or "DPI"), including facemasks with special filters suitable for virus protection (i.e. at least FFP2 type masks), glasses or visor, Tichem C* model protective suit and gloves.

For this purposes, manufacturers and importers as well as those who place the goods in the market must meet specific fulfillments towards the competent Public Administrations (i.e. "Istituto Superiore di Sanità" for surgical facemasks and INAIL for DPI). In particular, said operators will have to send to the competent Public Administration (i.e. "Istituto Superiore di Sanità" for surgical masks and INAIL for DPI) a self-certification in which, under their own exclusive responsibility, they certify the technical characteristics of the surgical masks and DPI, declaring that the products comply with all the safety requirements of the current law provisions.

If the competent Public Administration finds that the products do not comply with the current regulations standards, without prejudice to the application of the provisions on self-certification, the manufacturer must cease immediately the production and the importer is prohibited from placing on the market such products.

As for the imports of surgical facemasks, being classified as medical device, it should be confirmed that, under the period covered by the above simplification, the relevant importations are still subject to a specific Health Authorization (i.e. "Nulla Osta Sanitario all'importazione - NOS") of the territorially competent office.

For imports carried out by private operators for private destinations customs clearance can be faster if, once submitted the import declaration, the importer sends an email to Customs informing about the arrival of the goods.

All the above is without prejudice for the Head of the Civil Protection Department to order the requisition in use or in property, by any public or private entity, of medical and medical-surgical devices, as well as of movable assets of any kind, necessary to face the aforementioned health emergency, also to ensure the supply of structures and equipment to health or hospital companies located on the national territory, as well as to implement the number of specialized beds in the hospitalization wards of patients suffering from said pathology.

Export of certain electromedical instruments and apparatus subject to Italian export authorization

In addition to the Implementing Regulation (EU) 2020/402 as amended by Implementing Regulation (EU) 2020/426, an export authorization is requested in Italy also for exporting

invasive and non-invasive ventilation instruments and devices, save the above mentioned possibility of requisition by the Head of the Civil Protection Department.

Suspended tax fulfillments

Tax fulfillments (including excise duties annual return for electricity, natural gas, coal, lignite and coke) expiring between 8 March 2020 and 31 May 2020 (i.e. other than payments and withholding tax and the ones relating to regional and communal additional tax) are suspended for subjects with tax domicile, legal or operative seat in the Italian State and should be carried out by 30 June 2020 without application of penalties.

Suspended deadlines for payments for notices of payments

A suspension has been introduced also of deadlines of payment due as a consequence of executive assessment acts issued by the Customs and monopoly Agency for customs duties and connected import VAT.

Postponed deadlines for payment of customs duties

A postponement of further thirty days, without application of interests, will apply to deadlines for payments of import duties which:

- expire between 17 March 2020 and 30 April 2020
- and are carried out applying the periodical and/or deferred payment according to the Italian customs law.

However, based on a recent release of the Italian Customs, only subjects managing freight and passenger transport services could benefit from said postponement.

"Anchorage tax" not applied

An "anchorage tax" (i.e. "tassa di ancoraggio") applies in Italy, being a tax assigned to Port System Authorities, due by national and certain foreign boats carrying out commercial transactions in ports, harbors, beaches and specific places of the Italian State for any ton of net tonnage.

In the light of the COVID-19 emergency, anchorage tax will not apply in relation to transactions carried out from 17 March 2020 to 30 April 2020.

Postponed deadlines for the simplified procedure of origin certificates releasing

Currently, in Italy, it is possible to carry out exports using pre-blank approved EUR.1 and EUR-MED certificates.

However, it was announced that this simplification should have been stopped from 21 st April 2020.

Given the period of emergency due to the Coronavirus outbreak, such term has been postpone to the next 21st of June.

Thus, in order to avoid delay in their export operations, Italian Customs invited all the exporters to apply for the status of approved exporter.

Fund for integrated promotion

A “Fund for integrated promotion” has been established at the Ministry of Foreign Affairs and International Cooperation, intending to strengthen the instruments of promotion and support for internationalization, aimed to sustain a series of initiatives, including, for example:

- the realization of an extraordinary communication campaign aimed at supporting Italian exports and the internationalization of the national economic system in the agri-food sector and other sectors affected by the emergency;
- the strengthening of the country’s promotional activities;
- the co-financing of production initiatives aimed at foreign markets through the signing of other agreements;
- the co-financing up to 50% of the grants. Co-financing is granted according to the “De Minimis” regime.

The Fund is therefore intended to strengthen activities such as the extraordinary plan to support Made in Italy through the ICE, the extraordinary plan for the promotion of Italian culture and language abroad as well as the internationalization of the production system and scientific and technological cooperation at international level.

[Production of disinfectants containing denatured ethyl alcohol](#)

To overcome the lack of products for denaturing ethyl alcohol, the Italian Customs Authorities has released specific emergency provisions, introducing procedural simplifications to guarantee the production of disinfectants, as well as the exemption for ethyl alcohol destined to the their production.

In particular, the main provisions authorize the utilization of new denaturing formulas for ethyl alcohol destined to the production of disinfectants, based on substances available on the Italian market and a simplified procedure for allowing the production, without paying the excise duty, of the disinfectants by the professional manufacturer (e.g. pharmacies, laboratories, research centers, etc.) requiring the authorization to use denatured ethyl alcohol in excise duty exemption for the first time.

Luxembourg (EU)

No border restrictions and no delays with customs clearance reported. No specific COVID-19 guidance issued by the authorities.

Netherlands (EU)

[Statement from the Dutch customs authorities on the enforcement of the amended definition of exporter](#)

The Dutch customs authorities officially confirmed that they will further postpone the enforcement of the requirement for companies to be established in the EU in order to act as exporter. Previously, the enforcement of that requirement was set to begin on 1 April 2020. This date is now postponed to the 15th day of the month following the month in which the Dutch authorities will cease the COVID-19 measures. Until then, non-EU established companies may continue to be mentioned as the “exporter” of goods in Box 2 of the customs export declaration.

[Exemption from import duty of PPE imported as humanitarian aid](#)

PPE imported by governmental agencies, rescue units or philanthropic organizations and donated for the use of COVID-19 victims are exempted from import duties.

Customs simplifications / relief measures

- Statutory deadlines. Dutch customs will take COVID-19 circumstances into account when assessing situations involving exceeding statutory deadlines. Exceeding legal transit deadlines due to COVID-19 measures justifies exceeding of the deadline.
- Customs authorizations. The deadlines for pending authorization applications that cannot be properly completed in connection with COVID-19 is suspended. If a company has applied for the authorization electronically, companies should register the extension by itself in the European application system CDMS.
- Payment deadlines. Postponement of payment deadlines upon request, including for excise and consumption taxes.
- Fines. Lenient approach towards companies that do not meet customs obligations due to the corona crisis in a timely manner. No fines will be imposed if there is no violation or a crime and / or intent / gross negligence is established.

National template for export authorization applications for personal protective equipment (PPE)

Dutch customs issued the form of template for requesting an export authorization for PPE items, as required by Implementing Regulation (EU) 2020/402.

Poland (EU)

Adjusted control / inspection procedures

Control activities within customs-fiscal controls concerning goods subject to excise duty during state of epidemic danger/epidemic may be conducted without presence of the controller or may be limited.

Possible suspension of tax proceedings

Tax authorities will be entitled to suspend, in case of state of epidemic danger/epidemic, ex officio or upon application certain tax proceedings. Further regulations may determine the territorial scope of suspension, kinds of proceedings/controls suspended and the period of suspension.

Portugal (EU)

Rapid release of epidemic-related material

Portuguese Customs Authorities informed through their website that they are rapidly moving to release any epidemic related material (e.g. face masks) but without relaxing completely the necessary previous controls in order not to let poor/insufficient quality products enter the country.

Import duty and VAT exemption on certain protective and medical equipment

The Portuguese State of Tax Affairs issued the Order no. 122/2020.XXII, stating the possibility granted to the Portuguese state agencies or other philanthropic organizations to import protective equipment and relevant medical equipment on this COVID-19 pandemic situation with the exemption of payment of customs duties according to Articles 74 to 80 (material

distributed free of charge to disaster victims) of Council Regulation (EC) 1186/2009 of November 2009, as well as the exemption of VAT payments on those products according to Articles 51 to 57 of Council Directive 2009/132/EC of October 2009 (transposed into domestic law through Articles 49 to 55 of Decree-Law no. 31/89 of 25 January).

Romania (EU)

[Export ban on medicines, special medical and PPE and closure of border crossings](#)

A complete ban on the distribution outside of Romania (i.e. exports and intra-community supplies) of all medicines and specific medical equipment and personal protection equipment have been introduced.

The ban on export and intra-community supplies of medicines applies to all medicines listed in the National Catalogue of medicines allowed for distribution, except for the ones produced in Romania.

Additionally, several smaller border crossings with Serbia, Hungary, Bulgaria, Ukraine and the Republic of Moldova have been closed.

Small delays with the customs clearance of goods have been reported.

[VAT deferment on importation of medicines, personal protection equipment and specific medical equipment](#)

The VAT on the import of medicines, personal protection equipment and specific medical equipment will not be paid at the time of importation but will be declared in the VAT return (i.e. reverse charge).

Sweden (EU)

[Delay with exports](#)

Delay for exports have been reported, since exports now are handled manually by Swedish Customs.

UK (EU)

[Export restrictions on parallel exports of more than 80 intensive care medicines](#)

The UK has imposed restrictions on parallel exports of more than 80 medicines required to treat intensive care patients, including adrenaline, morphine, insulin and paracetamol. A parallel export is defined as buying goods destined for the UK market and reselling them overseas for a higher price.

[Special procedures / measures at sea ports](#)

Some of the major ports (such as Felixstowe, Dover and Southampton) published details of their business continuity plans to ensure operations run smoothly throughout the outbreak. Measures include the introduction of a Maritime Health Declaration for all incoming vessels, deep-clean of terminals, relocation of staff to alternative sites to ensure social distancing and rotations between shifts. We understand that deep-cleaning may require part closures and this may affect booking of domestic transport.

[Easements for Transit Shed and Temporary Storage Operators](#)

HMRC have announced easements for Transit Shed and Temporary Storage Operators by waiving the requirements to submit a formal amendment to extend their opening hours in order to cope with additional demand. Requests can be processed by email instead, in order to ensure a faster response.

[Relaxation of excise requirements regarding denatured alcohol](#)

Excise measures for production and supply of denatured alcohol are being partially relaxed including withdrawal of the requirement, for distilleries and gin manufacturers, to have a duty free spirits authorisation.