



Global Update on COVID-19 Customs & Trade Measures

Governments around the globe take measures to counteract the economic impact of the COVID-19 pandemic. Below, we provide a global overview of COVID-19 measures that concern customs & trade. For most countries included in the overview, the information below is current as of 25 March 2020.

EMEA

European Union (EU)

[Commission COVID-19 guidelines for border management measures to protect health and ensure the availability of goods and essential services](#)

The European Commission (Commission) issued the COVID-19 guidelines on border measures to the EU Member States. The Commission Guidelines recognise that individual Member States are allowed to take protective measures against the COVID-19. However any such measures must be transparent, proportionate, relevant and mode-specific, as well as non-discriminatory.

Member States should preserve the free circulation of all goods and guarantee the supply chain of essential products such as medicines, medical equipment, essential and perishable food products and livestock. No restriction should be imposed on the circulation of goods in the Single Market, especially (but not limited to) essential, health-related and perishable goods, notably foodstuffs, unless duly justified. Member States should designate priority lanes for freight transport (e.g. via “green lanes”) and consider waiving existing weekend bans.

Professional travel to ensure transport of goods and services should be enabled. This concerns the facilitation of safe movement for transport workers, including truck and train drivers, pilots and aircrew, across internal and external borders.

Any planned transport-related restrictions should be notified to the Commission and other Member States.

No additional certifications should be imposed on goods legally circulating within the EU single market.

[Commission guidance on the implementation of the Green Lanes under the Guidelines for border management measures](#)

The Commission issued further practical guidance to the Member States on the implementation of the Green Lanes envisaged in its Guidelines for border management measures.

In case internal border controls exist or have been introduced, Member States should designate immediately the most important internal border-crossing points as "green lane" border crossings – for land (road and rail), sea and air transport.

Going through the "green lane" border crossings, including any checks and health screening of transport workers, should not exceed 15 minutes on internal land borders.

The "green lane" border crossings should be open to all freight vehicles carrying any type of goods.

Member States should act immediately to temporarily suspend all types of road access restrictions in place in their territory (week-end bans, night bans, sectoral bans, etc.) for road freight transport and for the necessary free movement of transport workers.

[Commission Guidelines on Facilitating Air Cargo Operations during COVID-19 outbreak](#)

The Commission Guidelines contain operational and organisational steps to keep essential transport flows moving, including medical supplies and personnel. In particular, EU Member States should:

- grant temporary traffic rights for additional cargo operations from outside the EU if restrictions would normally apply, even if these cargo operations are conducted with passenger aircraft;
- temporarily remove night curfews and/or slot restrictions at airports for essential air cargo operations, and to facilitate the use of passenger aircraft for cargo-only operations;
- ensure that open airports maintain sufficient air cargo handling capabilities to ensure timely treatment and delivery.

[Export of certain medical protective products subject to an export authorisation](#)

In order to combat the Coronavirus outbreak, the Commission made the exportation of certain personal protective equipment from the EU subject to an export authorisation. The measure entered into effect on 15 March 2020 and will remain in force

for six weeks. The list of products covered by the measure is provided in Annex I of the Commission Implementing Regulation and includes such products as protective masks, garments and gloves.

In an amendment to its Implementing Regulation, the Commission exempted from the authorisation requirement exports to Norway, Iceland, Liechtenstein and Switzerland. A similar exemption is also being granted to Andorra, the Faroe Islands, San Marino and the Vatican, as well as the associated countries and territories that have special relations with Denmark, France, the Netherlands and the United Kingdom.

Export authorisations are issued by the Member States' authorities. The Commission provided practical guidance on the processes and procedures relevant for granting such authorisations. In principle, Member States may continue to grant export authorisations where no threat is posed to the availability of personal protective equipment on the market of the Member State in question or elsewhere in the EU.

[Impact of the COVID-19 outbreak on anti-dumping and anti-subsidy investigations](#)

According to the announcement of the Commission, the COVID-19 outbreak will affect anti-dumping and anti-subsidy investigations. This particularly concerns on-spot verification visits and time-limits for responding to questionnaires and requests for information.

- (i) On-spot verification visits. The Commission decided to suspend all non-essential travel to the affected areas and to postpone all face-to-face meetings with visitors from these areas.
- (ii) Time-limits for responding to questionnaires and requests for information. For businesses affected by the COVID-19 outbreak, the Commission noted the possibility of extending the deadline by 7 days upon a reasoned request by the affected party. The Commission further recognized that the COVID-19 outbreak is an unforeseen event constituting force majeure likely to impede the affected economic entities from complying with the relevant deadlines for submission of information.

[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.

Czechia (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 authorisation](#)

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.

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.

Cameroon

Border closure except for cargo flights, essential goods and equipment

Government ordered the closure of road, air and maritime borders, with the exception of cargo flights, ships carrying consumer staples, and essential goods and equipment (including relief consignments).

Special relief measures for humanitarian assistance

Humanitarian assistance consignments are eligible for the following procedures:

- (i) immediate collection subject to lodging of a provisional declaration and security;
- (ii) pre-arrival completion of Customs formalities, with inspection on quayside/runway followed by immediate removal of the goods;
- (iii) pre-arrival declaration procedure.

Such consignments may also benefit from duty- and tax-free admission.

Customs relief / simplification measures

- Full deployment, across the entire national territory, of CAMCIS (Cameroon's new Customs Information System modelled on UNI-PASS, to replace ASYCUDA ++), which consolidates the automation of procedures and developments to establish a paperless system as is required for social distancing;
- Relaxation of the requirement to provide certain commercial documents

- Suspension of the collection of interest on the late payment of Customs duties and taxes.

Kazakhstan

Import and Export restrictions

- Temporary export restrictions on PPE;
- Temporary restrictions on the importation and transit through the territory of the Republic of Kazakhstan of live fish and fish products from China.

Kyrgyzstan

Export prohibition of essential products food supplies, including wheat and meslin, wheat flour, cooking oil, rice, chicken eggs, sugar, disinfectants.

Norway

COVID-19 simplifications

- Temporary customs regulation for business using the "direct driving procedure" – where the consignee might, when necessary, consume undeclared goods driven directly to the consignee (without customs declaration).
- The deadline for submitting a completed declaration is temporarily extended from 10 to 30 days. The Norwegian customs have an updated web-page, with relevant information about COVID-19.

Russia

Temporary export ban on certain medical goods, such as PPE

Exportation of certain medical goods, such as PPE, is temporarily prohibited. Exports for the purposes of humanitarian aid are excluded.

Temporary import ban on certain products from China

A temporary restriction on import of exotic and decorative animals, including insects, arthropods, amphibians, reptiles and other, live fish and hydrobionts from China.

Customs simplifications / relief measures

- Suspension of all customs audits until 1 May 2020;
- "Green corridor" for "first need" goods;
- Zero customs duty on "first need" goods (additional legislative acts listing the goods/tariff codes to be issued). Initially, it will apply to medical goods and drugs.

Exemption from import duties for certain medical products

The exemption applies for the imports of products for COVID-19 purposes, such as bandages, disinfectants, diagnostic substances, syringes etc. It is conditional upon the registration of import declaration by 30 September 2020 and confirmation of their use for the required purpose. The exemption enters

into force on 3 April and applies retrospectively as of 16 March 2020.

Serbia

Export ban on medicines and essential products

Temporary ban has been imposed on:

- Export of medicines produced in the Republic of Serbia, with the exception of medicines which are not registered in the Republic of Serbia or medicines which are exclusively produced and destined for export outside Serbia;
- Export of basic products essential for the population in order to prevent critical shortages of these products, or to mitigate the consequences of shortages resulting from the population's need for increased supply caused by the spread of the virus.

Border delays of varying length

Border delays have been reported. They vary per border crossing, per part of the day (morning / afternoon / evening) and depending on whether import or export procedure is being conducted.

South Africa

Restrictions on the movement of goods

All borders are closed during the period of lockdown (26 March 2020 – 16 April 2020), except for transportation of fuel, and essential goods. Essential goods include among other food, cleaning and hygiene products, medical products (such as PPE).

Suspension of customs processes and special measures during the period of lockdown

Registration – all registration activities are postponed. However, an exception process has been set up centrally to cater for the registration of entities importing essential goods. Special procedure applies.

Licensing – all licensing activities are postponed, with the exclusion of licensing for rebate manufacturing of essential goods i.e. sanitisers.

Accreditation – all preferred trader and authorised economic operator activities are postponed.

Physical inspections - Service Manager inspections follow the normal process. Inspections are performed only in Customs controlled facilities. No-one is allowed at the inspection without the appropriate protective gear eg. Gloves, masks, etc.

Switzerland

Export authorisation required for exportation of PPE

Export of personal protective equipment is subject to an authorization. Exports to the EU / EFTA countries are exempted and do not require an authorization.

Relief measures

The Swiss Federal Customs Administration is also implementing the following measures to relieve the burden on its corporate clients:

- In the case of instalment payments, flexibility with regard to clients' financial situation;
- Waiving of additional security in the event of too little being provided;
- Reimbursement of cash deposits in the event of too much security being provided;
- Suspension of all payment reminders;
- Waiving of reminder fees and default interest;
- Suspension of enforcement proceedings until 4 April 2020.

UAE

Relief measures and simplifications

- Refund of 20% on the customs fees imposed on imported products sold locally in Dubai markets;
- Cancellation of the AED 50,000 bank guarantee or cash required to undertake customs clearance;
- Reduction of the fees imposed on submitting customs documents by up to 90% Bank guarantees or cash paid by customs clearance companies will be refunded;
- Fees imposed on submitting customs documents of companies by clearance agents will be reduced by 90%;
- Cancellation of requirement for providing a banking instrument while submitting customs-related grievances;
- Exemption from mooring service fees to commercial vessels registered in the country as well as loading fees at Dubai Harbor and Hamriya Port.

OTHER COUNTRIES

Brazil

Temporary export restrictions on certain categories of critical medical supplies

Access of medicines and healthcare products to the market

Extraordinary and temporary criteria and procedure for Good Manufacture Practice Guidelines for market authorization and post-market registration amendments of Active Pharmaceutical Ingredients, medicines, and healthcare products due to the international public health emergency of China.

China

Customs simplifications and other relief measures

- Green channel for epidemic prevention goods imported. Goods can be released on a priority basis in urgent cases.
- Simplified inspection process of medicals and epidemic prevention goods imported.
- Consignors and consignees are allowed not to show up on customs on-side inspections.
- Extension of customs timeline for consolidated filing, duty payment, etc. Simplification of penalty procedure for epidemic prevention goods.
- VAT exemption treatment on the revenue generated by affected industries and on qualified goods. Preferential import treatment of key commodities.
- The importation of agricultural products / foods is encouraged. Exportation is also encouraged.

Imposition of additional tariffs suspended

Additional tariff will not be imposed on US-origin imported goods for Coronavirus prevention purpose. For US-origin goods not covered, additional tariff applies, but companies can consider applying for the tariff exclusion process.

Indonesia

Laboratory testing of certain imports

Any importation and/or movement of mammals and pets from Hong Kong, China must be accompanied with Laboratory test result for COVID-19.

India

Temporary export prohibition on PPE and certain medical goods

Exportation of PPE and certain medical products, such as medicines, sanitizers, ventilators, is restricted.

Customs simplifications

Extension of the facility 24x7 clearance at all ports for supply from/to China.

Mauritius

Import ban on certain products

Temporary restriction on imports of live animals, including fish from People's Republic of China, Italy, Iran, South Korea, Switzerland, Reunion Island and European Union Countries.

South Korea

Customs relief measures / simplifications

- Delayed payment of duties/instalment payment;
- Suspension of customs audits;

- Filing paperless duty drawback.

Thailand

Reported trade facilitation measures on the import side, including documentary relief, cancellations/facilitations of import quota and import licenses.

United States

Several US Government agencies that regulate various aspects of global trade in the US have issued guidance and taken various actions impacting the importation of goods.

US Customs and Border Protection (CBP)

- After initially indicating on 20 March 2020 that it would consider, on a case-by-case basis, requests to provide up to one week of additional time for importers to pay duties and fees during the ongoing COVID-19 pandemic, CBP reversed course on 26 March 2020, indicating that CBP would no longer accept such requests, but would retain the right to allow additional days for narrow circumstances, including a physical inability to file entries or make payments due to technology outages or port closures.
- CBP officials have further indicated that they are working more broadly with the federal government and industry with respect to identifying mechanisms to manage the operational impacts of COVID-19.
- CBP has further clarified that the various US restrictions implemented in March 2020 on the movement of people into the US do not apply to cargo movements into the US. Also, CBP has messaged that it does not expect any reduction in service due to the COVID-19 pandemic, and CBP activities are all moving forward as per usual operations.

US Trade Representative (USTR)

- On 25 March 2020, the USTR announced that it is seeking comments on medical care products on Lists 1 and 2 of the Section 301 supplemental tariffs that should be considered for exemption from the Section 301 tariffs in response to the COVID-19 pandemic. Each request must specifically identify the product of concern and explain how the product relates to the response to the COVID-19 outbreak. Comments will be accepted until at least 25 June 2020, with the possibility of that deadline being extended.
- From 10 to 26 March 2020, the USTR has issued several rounds of new product exclusions from the various lists of Section 301 supplemental tariffs on goods from China, which are currently set at 25% (Lists 1 through 3) or 15% (List 4a). The products affected include various healthcare-related articles such as laboratory wear, medical gloves of rubber and natural rubber, toilet paper, surgical drapes, disposable graduated medicine

dispensing cups of plastics, pads of foam plastics, single-use sterile drapes and covers of plastic, cold packs, single use face masks, disposable medical rubber gloves, plastic articles of apparel, plastic bags, and nonwoven man-made fabrics.

US Food and Drug Administration (FDA)

- On 23 March 2020, the FDA issued guidance on the importation of personal protective equipment (“PPE”) and certain medical devices. Specifically, the FDA has instructed importers as follows with respect to the transmittal of information to the FDA:
 1. Non-FDA-regulated, general purpose PPE (e.g., masks, respirators, gloves, etc., for general purpose or industrial use) should not be transmitted to the FDA.
 2. Products regulated by the FDA and authorized for emergency use pursuant to an Emergency Use Authorization (EUA) should be transmitted to the FDA, but the amount of information required is reduced. At the time of entry, importers should transmit an Intended Use Code of 940.000 (Compassionate Use/Emergency Use) and an appropriate FDA product code. The product codes that are currently authorized by an EUA include:
 - Diagnostic tests: QPK, OTG, QKO, QJR
 - Masks/Respirators: NZJ
 3. Entry information on products regulated by the FDA as a device that are not authorized by an EUA should be submitted to the FDA using an Intended Use Code of 081.006 (enforcement discretion per final guidance) and an appropriate DA product code.

The information presented above should be considered directional, and any use you make of the information is at your own risk. For further details and current information or advice, please contact your Deloitte Global Trade Advisory specialist, or one of the contacts named below. Our professionals can help companies seeking to manage the current and potential impacts of the developments described above.

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