

HINWEISE

7. Mai 2020
57/2020 Tx/Bkl

Corona und Zoll im Überblick: Die Europäische Kommission informiert

Die Europäische Kommission hat einen Überblick über Zollfragen im Zusammenhang mit der Corona-Pandemie zur Verfügung gestellt.

In der anliegenden Präsentation bietet die Generaldirektion für Zoll und Verbrauchsteuern (GD Taxud) kurz und übersichtlich Informationen zu folgenden Themen:

- Warenkontrollen und Covid-19
- Zollverfahren und Formalitäten
- Einfuhrzollentlastung und Mehrwertsteuerbefreiung bei der Einfuhr von Schutzausrüstung und Medizinprodukten zur Bekämpfung von Covid-19 (Entscheidung der Kommission (EU) 2020/491)
- Präferenzursprung
- Andere Binnengrenzmaßnahmen zum Schutz der Gesundheit und zur Erhaltung des Binnenmarktes

Detaillierteres Material zu Zollthemen in Zeiten von Corona, direkt von GD Taxud und regelmäßig aktualisiert, finden Sie [hier](#).

Die Informationen in diesem Rundschreiben erhielt t+m über seinen europäischen Dachverband EURATEX, für den t+m letzte Woche an einer Sitzung der von der GD Taxud organisierten Trade Contact Group (TCG) teilgenommen hat.



2.a. COVID 19 goods related controls – addressing risks

- i. Member States customs are brought together in a **coordination network for customs risk COVID 19 related issues** since the 4th of February 2020. They share risk information and have agreed on a common risk approach.
- ii. **The common approach to risks during the COVID 19 outbreak is:**
 1. **Rationalising controls by giving priority to the most important ones**
 2. **Treat as a priority** consignments of medical protection, medicine, medical equipment, essential and perishable food products and livestock.
 3. **Fast clearance of urgent goods** but ensure **the risk of substandard or counterfeit medical products and other very serious risks for security and safety** are addressed.
 4. **Address at clearance the most important financial risks; consider post release controls where appropriate**

2.a. COVID-19 goods related controls

**Dual objective: ensure supply of essential goods
& provide an adequate level of protection**

PRODUCT SAFETY & COMPLIANCE



Recommendation 2020/403 on
conformity assessment of PPE and
medical devices

(+ several guidances)

FOOD SAFETY



Temporary measures for acceptance of
electronic copies of original official
documents (scanned copies +
statement or information available from
TRACES)

2.a. COVID-19 goods related controls

Export authorisation for PPE (initial text adopted on 15.3)



Recommendation 2020/402
(amended by 2020/426)



Guidelines & detailed FAQ



Mailbox operated by DG TRADE

Export authorisation for PPE (new version adopted on 24.4)



Regulation 2020/568



Updated guidelines & FAQ



Website:
<https://ec.europa.eu/trade/import-and-export-rules>

2.a. COVID-19 goods related controls

HIGH RISK OF MASK, MEDICAL EQUIPMENT SUSPECTED OF INFRINGING AN IPR

Member States

TAXUD drew MS attention on high risk of IPR infringements as regards mask, medical equipment and medicines

China & HK

TAXUD contacted China and Hong Kong customs to call for appropriate attention on their side (context of IPR action plans)

Right-holders

TAXUD reminds right-holders to introduce new request for customs to act (AFAs) or ask on time for renewal of existing AFAs

Facilitation

Deadline: no flexibility in R.608/2013 (even under COVID)
→ important to keep deadlines in mind

Documents: electronic copies possible in some cases



2.b. Guidance on customs procedures and formalities

i. Representation in the context of e-commerce goods

- *To speed up the release & delivery of small parcels >> customs authorities can waive the evidence of empowerment that each individual consignee should normally provide to postal operators, express carriers and customs agents*

ii. Customs decisions

- *Cooperation between EO and customs is essential*
- *Submit only essential applications (e.g. to operate a CW facility based on existing TS authorisation)*
- *Facilitate desk-based checks by the decision-taking customs authority >> provide comprehensive documentation*
- *If on-the-spot verification of conditions not possible >> request extension of the time-limit*



2.b. Guidance on customs procedures and formalities

iii. Customs debts and guarantees

- *No general deferral of payments*
- *No systematic recourse to the notion of force majeure possible in framework of payment*
- *Serious economic and social difficulties can be taken into account, upon request and fulfilment of conditions*
- *Possible on individual basis, by case-by-case assessment*
- *Other payment facilities possible ex. payment in instalments, by other person*
- *Harmonised implementation at EU level might not be ensured*



2.b. Guidance on customs procedures and formalities

iv. Entry of goods

- *Use of formalities that help avoid border congestion (common transit, TIR, pre-lodged declarations)*
- *Proof of Union status*
 - **Make use of presumption of Union status in accordance with Article 119(2) DA**
 - **use of T2L scanned copies temporarily accepted (but originals must be available for post-audit controls)**

v. Customs procedures

- *Presentation and/or temporary storage of the goods at approved places*
- *Temporary storage cannot be extended beyond 90 days >> apply for CW authorisation*
- *Possibility to use simplified declaration without prior authorisation*
- *Time-limit to lodge the supplementary declaration may be extended >> upon request*

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2.b. Guidance on customs procedures and formalities

vi. Transit

- *Apply for and make use of authorised consignor & consignee status*
- *Flexibility as regards the time-limit to present the goods at the CO of destination*
- *Alternative identification measures instead of seals >> **precise description of goods!***
- *Time-limit to send control results may be extended up to 6 days if needed*
- *TIR operations may be done on paper (following business continuity rules)*
- *Digitalised supporting documents can be accepted (e.g. transport docs, TSAD-MRN etc.)*



2.b. Guidance on customs procedures and formalities

vii. Special procedures other than transit

- *Temporary admission of disaster relief materials and laboratory equipment*
 - **Total relief from import duty**
 - **Declaration by any other act**
 - **Oral declaration (with subsequent presentation of the form in Annex 71-01 DA)**
- *Possibility to extend the time-limit to re-export goods following temporary admission >> upon request*
 - **No need to issue new ATA Carnet in case of extension of time-limit**
- *Inward processing of materials aiming to relieve the crisis (e.g. medicines) may benefit from discharge simplification*
- *If examination of economic criteria is necessary, the circumstances caused by the pandemic should be considered by customs*

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2.b. Guidance on customs procedures and formalities

viii. Exit of the goods

- *Ship supplies, including on-board pharmacies for crew, are exempted from the export restrictions on personal protective equipment (Regulation (EU) 2020/568)*
- *Exports to installations on the continental shelf and in the EEZ are also excluded from the export authorisation under this regulation*
- *Possibility to delay the invalidation of the export/re-export declaration if the customs office of export has not received information on the exit of the goods within 150 days*



2.c. Import duty relief and VAT exemption on imports of protective equipment and medical devices to combat COVID-19 (Commission Decision (EU) 2020/491)

- Legal Base: Articles 74-80 Council Regulation (EC) No 1186/2009 and Articles 51-57 Council Directive 2009/132/EC;
- Limited scope of beneficiaries; not a general waiver of duties and VAT

Taxud Website:

- Indicative list of Goods;
- (Public) Guidance on Customs relief and VAT exemption
- (Public) Question and Answer ("Q&A") document

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Directive 92/83/EEC - Tax treatment of alcohol used for the production of disinfectants

- 1. Article 27(1)(a) - alcohol will be exempted from excise duty having been completely denatured in accordance with the requirements of any Member State, notified and accepted by all Member States.*
- 2. Article 27(1)(b) - alcohol intended to be used in a product that is not for human consumption, such as disinfectants, will be exempted from excise duty having been partially denatured before being incorporated into the final product.*
- 3. Article 27(2)(c) – undenatured alcohol may be exempted from excise duty if the alcohol is used for medical purposes in hospitals and pharmacies. This is an optional exemption.*

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2.d. Preferential origin of goods

- **Exceptional circumstances** justifying to make use of flexibilities offered by the rules concerning ***proofs of preferential origin (certificates)***
- **Issues:** impossibility by some countries to issue certificates fulfilling formal requirements (signature, stamp on paper)
- **Ways:** under conditions, accept copies (either in paper or in electronic form), or certificate with a digital signature; OR use approved exporter status.
Possible retrospective issue of certificates
- **State:** Member States and trade partners encouraged to exercise maximum flexibility under permitted under the rules, information note published, situation per country on issuance and acceptance available at https://ec.europa.eu/taxation_customs/covid-19-taxud-response/guidance-customs-issues-related-covid-19-emergency_en#heading_4

2.e. Other internal border measures to protect health and preserve the Single Market

Facilitations for internal border management



Guidelines for border measures to protect health and keep goods and essential services available



Guidance to ensure continuous flow of goods across EU via green lanes



Guidance to ensure the free movement of critical workers

Other facilitations



Guidelines on facilitating air cargo



Ensuring waste shipments across the EU



Guidelines on seafarers, passengers and other persons on board ships



3. Next steps

- *Guidance document available on [DG TAXUD website](#) updated regularly*

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Taxation and
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