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**NOTE TO MEMBER STATES' DELEGATES OF THE CUSTOMS EXPERT GROUP  
GENERAL LEGISLATION SECTION AND  
CUSTOMS DEBT AND GUARANTEES SECTION**

**Subject: Customs issues related to the COVID-19 emergency situation in the EU**

Dear delegates,

As a result of the crisis created by the COVID-19 pandemic, we have received a series of questions from Member States and economic operators, mostly asking for flexibility in the application of customs provisions related to the customs decision-making process, customs procedures and customs formalities. Other than for very particular cases outlined below, at this point in time we are not in a position to propose solutions that require amendments to the customs legislation. However, we have identified a series of existing provisions that provide valid solutions in these exceptional circumstances. In order to ensure a uniform application of the UCC even in this time of crisis, we thought it would be useful to share those solutions with you.

Accordingly, please find in the following pages some recommendations, in particular as follows:

- Legal solutions to waive the empowerment for representation to speed up the delivery of low value e-commerce goods to the consumers
- Legal solutions to allow customs authorities to extend the limit to take customs decisions;
- Legal solutions to allow for the suspension of the enforced recovery of a customs debt and for payment facilities without the requirement of a guarantee, and for the possibility not to charge interest on arrears;
- facilitations for the import of medical equipment;
- suggestions to avoid congestion at entry at the border;
- legal solutions to avoid that a customs debt is incurred because the goods are more than 90 days in temporary storage;
- possibility/convenience of allowing the use of simplified declarations;

- suggestions to make use of the temporary admission procedure for certain goods;
- treatment of medical ship supplies
- information on exceptional measures, still in the making, to address the impact of the current crisis on the issue and submission and verification of proofs of preferential origin in the EU and in the EU preferential trade partners..

I believe these provisions should help customs administrations to deal with the most urgent situations, on a case by case basis. We remain ready to answer any further questions or to receive further information in relation to implementation problems.

We are, in addition, preparing an explanatory document for the Europa website on the above Union Customs Code issues and we will add new information to this document whenever new issues arise. We are preparing a second document for the website on issues to do with customs enforcement of non-customs legislation. We aim to upload both of these documents in the coming days.

Yours sincerely,

Philip Kermode

Sabine Henzler

C.c.:

Annex: Note by DG BUDG on “Possibilities to ease the current financial situation of economic operators liable to the payment of customs duties and to apply Article 13(2) of Regulation 609/2014 to the COVID-19 crisis”

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## 1. GENERAL PROVISIONS

### 1.1. E-commerce – Empowerment for customs representation

Due to temporary unavailability of staff, postal operators all over Europe are struggling to cope with the delivery of huge volumes of e-commerce parcels and to do their utmost to meet their universal service obligations. Express carriers and customs agents are facing the same situation when declaring low value consignments for release into free circulation on behalf of consumers.

Getting the empowerment from the consignees who might themselves be hindered by the consequences of the COVID-19 pandemic may pose a significant additional administrative burden for all these categories.

In Article 19(2) 2<sup>nd</sup> subparagraph, the UCC allows for customs authorities to waive the requirement to prove that the person represented (i.e. the consignee) has provided the empowerment.

Considering the present specific circumstances related to the COVID-19 pandemic, customs authorities could apply this provision, and not require any evidence of the empowerment from postal operators, express carriers or customs agents for the customs clearance activities they are carrying out on behalf of the consignee during the period of the crisis.

### 1.2. Customs Decisions

Several Member States have referred to the difficulty of continuing the normal process for taking customs decisions. We summarise below a few recommendations in that area, some of them suggested by Member States themselves.

#### *1.2.1. Discourage new applications for non-essential customs decisions*

Pursuant to Article 22(2) UCC and Article 11 UCC Delegated Regulation (EU) 2015/2446 (hereinafter UCC DA), the customs authorities must accept applications for a decision, provided that these applications meet all the requirements.

Customs authorities are therefore not legally entitled to systematically refuse applications for customs decisions. Customs authorities could, however, discourage economic operators from applying for non-essential customs decisions in these times, in order for customs authorities to focus on the most urgent demands. The web pages of the national customs administrations could show a message requesting potential applicants to reflect whether their application is really necessary during this time and asking them to apply at a later stage if possible.

#### *1.2.2. Extension of the time-limit to take customs decisions*

Customs authorities can apply the following provisions to extend the time-limit for taking customs decisions or granting authorisations beyond the 120-day general time-limit set out in Article 22(3) UCC:

- The **second subparagraph of Article 22(3) UCC** allows customs authorities to extend the period to take decisions for a maximum of 30 days and **Article 28(1) UCC DA** allows up to additional 60 days for AEO authorisations.

These provisions require that the applicant be informed about the delay, and, in the case of Article 22(3) UCC, about the reasons for the delay. Generally applicable national legislation declaring the extension of all customs-related administrative processes cannot replace an individual communication to the applicant, unless the lack of human and material resources provoked by the coronavirus epidemic in the relevant customs authority renders an individual communication to the applicant absolutely impossible. In these exceptional cases in which a Member State is compelled to replace the individual communication by national legislation extending the time period for all the customs decisions, the customs authority must ensure the proper communication/publication of that national legislation so that all applicants become aware of the consequences for their applications. Clear information in the relevant web pages of the customs authorities is also necessary.

Under the law as it stands customs authorities may not unilaterally further extend the additional 30 (or 60 for AEO) days period, not even in case of force majeure.

- **The last subparagraph of Article 22(3) UCC** allows an extension of the time-limit to take a decision upon request of the applicant, where the applicant needs additional time to ensure fulfilment with the relevant conditions and criteria. Under the present circumstances the economic operators may need more time to ensure compliance. For instance, for AEO or Special Procedures authorisations, economic operators in many Member States cannot at this time allow customs to enter and inspect their premises due to the restrictions of movement and quarantine measures. In such cases, the economic operators could request the customs authorities to postpone such visits, as this would amount to the economic operators requesting an extension to carry out adjustments in order to ensure the fulfilment of the conditions and criteria, and customs would obviously agree to this. However, the request must come from the applicant, not from customs.

### *1.2.3. Different strategies for checking compliance with the conditions and for monitoring authorisations*

A substantial amount of information can be submitted electronically for examination and customs can carry out a desk based check. If it is not possible for customs authorities to visit and examine the premises/security etc. of applicants, they could request maps and photos considering to carry out the visit, if it is considered still appropriate, once the situation is back to normal.

Issuing temporary authorisations and then re-examining them at a later date is also an option. For instance, in the case of authorisations for special procedures, a temporary authorisation can be issued for a time period shorter than 3 years e.g. for a 3 month-period.

It remains necessary for customs to monitor compliance with the legal obligations (such as in case of simplifications and special procedures), even though in the current circumstances monitoring may have to be carried out on a best effort basis, focusing more on desk-based activities such as checking electronic documentation. Where appropriate, once the normal situation has resumed, targeted post-release controls in accordance with Article 48 UCC should be used to follow up on specific transactions.

### 1.3. Prioritising controls of goods imported from or exported to third countries:

Some Member States have requested guidance on how to deal with customs controls in the current crisis (fewer customs officers available due to an increasing number of sick staff, goods blocked at internal borders etc.). They wish to know how to be able to concentrate on priority controls (for security and safety, facilitating medical supplies, accelerating food supplies etc.) even if this is to the detriment of traditional controls like the collection of duties.

The UCC (Article 46(6)) provides for the management of the impact that Common Risk Criteria (CRC) may create. It specifically provides for taking into account the urgency of the necessary application of the controls and the probable impact of controls on trade flow, individual Member States and control resources.

There is therefore grounds for rationalising controls, in the case of unforeseen critical conditions, by giving priority to the most important ones.

The common approach that is proposed is to treat as a priority any consignment of medical protection, medical equipment, medicine, essential and perishable food products and livestock. In the case of **extraordinary circumstances and of a crisis** such as the one we are faced with today (potentially significant reduction in available customs officers due to illness), **exceptional and temporary measures** may become necessary. The priority at the external border remains security, health and safety. Controls should focus primarily on issues related to COVID-19 pandemic including the facilitation and fast clearance of urgent goods related to the crisis and addressing the potential risk of substandard or counterfeit medical products (protective masks, ventilators etc...) and other very serious risks for security and safety.

At import, many financial risks can be tackled later in the supply chain (post release and after the crisis). However, customs should still address as a priority criminals exploiting the situation for fraud. It should be recalled that where there is high risk, customs authorities may ask for a guarantee at their own discretion and release the goods without controlling them in order to minimise risks while accelerating the flow of goods.

This should allow staff to be redeployed at the most urgent places.

## 2. CUSTOMS DEBTS AND GUARANTEES

### 2.1. Possibility to take into account economic operators' serious difficulties

Both Member States and economic operators have made us aware of the difficulties in enforcing the recovery of customs debts in these exceptional circumstances and they ask for some flexibility. In our view, the existing legislation provides for such flexibility, but it needs to be applied on a case-by-case basis. There are several provisions in the current customs legislation referring to the concept of 'serious economic and social difficulties' that can be applied on request by the operator and subject to overall respect of the conditions for application of those provisions. It is clear that the current situation is extremely challenging for operators and that the obligation to document the difficulties should therefore be less burdensome.

This approach concerns in particular the following provisions:

- Article 45(2) and (3) UCC, which allows suspension of the implementation of a customs decision, even without a guarantee, if it is established on the basis of a documented assessment that such a guarantee would be likely to cause the debtor economic and social difficulties;
- Article 112(1) and (3) UCC, which allows the customs authorities to refrain from requiring a guarantee or charging credit interest if it is established on the basis of a documented assessment that this would create serious economic or social difficulties;
- Article 114(3) UCC, which allows the customs authorities to refrain from charging interest on arrears if it is established on the basis of a documented assessment that it would create serious economic or social difficulties;
- Article 89(3) UCC DA, which allows suspension of the time limit for payment of a customs debt in relation to which there is an application for remission, even without a guarantee, if it is established that providing such a guarantee would be likely to cause the debtor economic and social difficulties;
- Article 91(2)(b) UCC DA, which allows suspension of the time limit for payment of a customs debt incurred through non-compliance, even without a guarantee, if it is established that providing such a guarantee would be likely to cause the debtor economic and social difficulties.

These provisions should give sufficient cover to any customs administration to deal with the most urgent cases, on a case by case basis.

## **2.2. Impossibility to extend the 3 years period for notifying the customs debt**

Some Member States have asked whether it is possible to suspend the 3 year-period set out in Article 103 UCC for notifying the customs debt. This is not possible. The only possible causes for suspending that period are foreseen in the same Article.

However, in that respect, two scenarios need to be distinguished:

- 1) pursuant to Article 102(2), the release of the goods is considered as a notification of the customs debt if this is equal to the amount stated in the customs declaration. In these cases, the 3 year-time limit has been respected;
- 2) in other situations, pursuant to Article 102(3), notification is to be done when the customs authorities are in a position to determine the amount and take a decision. In these cases, the 3 year-period applies, unless Article 103(2) to (4) extends or suspends this period.

## **2.3. Entry in the accounts**

Article 105 (5) UCC allows for exceeding the time limits for the entry in the accounts in case of unforeseeable circumstances or in cases of force majeure (see also the note of DG BUDG in the Annex).

## **2.4. Overstepping guarantee limit**

Another question that some Member States have raised relates to the possibility for economic operators to exceed guarantee limits, which would effectively mean that the release of goods would be allowed without requiring a guarantee or with insufficient guarantee available. Irrespective of whether this would be possible from an IT perspective (transactional based monitoring), if this is done outside the scope of the legal



provisions on reduction of the guarantee amount (paragraphs (2) and (3) of Article 95 UCC), where this would need to be examined case-by-case, should the need arise, it would expose Member States to financial liability in cases where the established customs debt is not timely recovered and made available.

### **3. ENTRY OF GOODS**

#### **3.1. Medical, surgical and laboratory equipment for emergency treatments**

Please find below some suggestions for easier compliance with the customs formalities applicable to the import or temporary admission of medical equipment.

##### *3.1.1. Entry Summary Declaration*

Medical, surgical and laboratory equipment are not exempted from the obligation for lodgment of an ENS, even in emergency cases. However, Article 127(7) UCC provides for the possibility to use commercial, port or transport documents for this purpose under the condition that those documents contain the necessary particulars of the ENS and that they are available before a specific time-limit prior to the arrival of the goods in the EU.

Customs authorities should show flexibility when assessing these data requirements, and, if essential data needed for the risk analysis are available, they should permit the use of the commercial, port or transport documents for the purpose of ENS. In the same vein, flexibility should apply for considering the time-limits within which those documents were made available to customs.

##### *3.1.2. Presentation of goods to customs*

Member States can use their freedom to determine the competent customs office for declaring goods to avoid border congestions, in particular in relation to the consignments sent for medical purposes related to the treatment of the coronavirus.

Non-Union goods entering the customs territory of the EU have to be presented to customs. Whilst in principle there is no possibility to waive this obligation for medical, surgical and laboratory equipment, such presentation can be considered as being fulfilled by the oral declaration of such goods for temporary admission.

#### **3.2. Retroactive application of possibility to declare by any other act for the import of human organs and bone marrow destined for transplant in the EU**

Our colleagues in DG SANTE have alerted us to the need to ensure that the customs formalities for import of organs and other human or animal tissue are as limited as possible during the present emergency, so as not to delay their release into free circulation and, thus, their timely delivery and use.

The amendments to the UCC DA that the Commission is about to adopt foresee some facilitations in this respect. The new Article 138(h) UCC DA provides that organs and other human or animal tissue or human blood, where not declared using other means, are deemed to be declared for release for free circulation by any of the acts laid down in the amended Article 141(1) UCC DA (declaration by any other act). This possibility should also be applicable to the import of bone marrow, which can be considered as a human organ or tissue for transplant.

In order to facilitate the import of bone marrow in the present crisis situation, the Commission will make the amendment to Article 138(h) retroactively applicable from 15 March 2020.<sup>1</sup> Member States and their national competent authorities still remain responsible for ensuring the compliance of the transportation and import of human organs with the relevant national, EU or international rules governing the trade of these goods.

### **3.3. Other categories of goods**

#### *3.3.1. Presentation of goods to customs*

In order to alleviate border crossings and optimise customs controls at the EU external borders, economic operators are encouraged to use the common transit procedure, TIR or pre-lodged customs declarations. Where possible, this should be combined with a suitable infrastructure allowing for separate lanes ('green lanes') or identification of the respective trucks.

#### *3.3.2. T2L*

Article 124a DA requires that the T2L/T2LF documents, used as means to prove the Union status of goods, be provided in a single original format. Customs authorities may, at national level, find ways to accept on a temporary basis T2L copies instead of originals, as long as circumstances prevail making the timely presentation of originals impossible. However post-controls or other measures should apply in such cases.

In addition, upon request of the person concerned and if justified under the current specific circumstances, Member States may apply flexibility as regards the period of validity of the proof of customs status in accordance with Article 123 DA.

Alternatively, economic operators may be encouraged to consider moving goods in accordance with Article 119(2) DA, under which these goods will benefit from the presumption of Union status.

## **4. CUSTOMS PROCEDURES**

### **4.1. Goods in temporary storage for longer than 90 days**

Economic operators have requested us to prolong the 90 days period in which non-Union goods can be in temporary storage. However, that maximum time limit cannot be prolonged without amending the UCC.

If goods are not declared for a customs procedure (or re-exported) within that period, a customs debt incurs. If the goods could not be placed under a customs procedure or re-exported due to circumstances related to the COVID-19 pandemic, the customs authorities must assess each situation on a case-by-case basis and, if justified, apply equity in accordance with Article 120 UCC or regularise the situation of the goods in accordance with Article 124(1)(h) UCC. This should, however not lead to a situation that due customs duties are not paid at all for goods remaining in free circulation.

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<sup>1</sup> The rest of measures included in the amendment to the UCC DA will become applicable once the amendment enters into force, i.e., 20 days after the publication of the legal text in the Official Journal. The publication will happen after the period that the European Parliament and the Council have to scrutinise the text that the Commission has adopted. That period is generally of two months but it can be extended.

#### **4.2. Possibility to use simplified declarations without prior authorisation**

Some economic operators have requested the possibility to use a simplified declaration without prior authorisation.

In that respect, we note that Article 166(2) requires an authorisation only for the regular use of a simplified declaration. Consequently, customs may accept a simplified declaration for a non-regular or occasional use. In the absence of a definition of the term ‘regular use’, a certain flexibility could be shown.

However, despite this flexibility, it should be kept in mind that a waiver from lodging a supplementary declaration can only apply in the cases specified in Article 167(2) UCC. It would therefore be for economic operators to assess whether the use of a simplified declaration offers a sufficient added value.

#### **4.3. Time-limit for submitting the supplementary declaration**

Economic operators and some Member States have asked us to analyse the possibility to extend the time-limits for submitting the supplementary declaration.

In the present circumstances, the time-limits for submitting the supplementary declaration provided for in Article 146 DA must remain applicable. However, these time-limits are determined by reference to the date of the entry into accounts and Article 105(5) UCC states that the regular time-limits for entry into the accounts do not apply in unforeseeable circumstances or in cases of force majeure.

Accordingly, if an economic operator cannot meet the deadline for submitting the supplementary declaration due to reasons linked to the COVID-19 pandemic, he/she should inform the supervising customs office as soon as possible. If the request of the economic operator is justified by duly substantiated, unforeseeable circumstances, based on a case-by case assessment, the deadlines for submitting the supplementary declaration could be adapted to the unforeseeable circumstances, for as long as these prevail.

#### **4.4. Facilitating the presentation of goods by having more approved places**

The presentation of goods to customs could be facilitated by promoting the concept of ‘place approved by the customs authorities’ referred to in Article 139(1) UCC. This would allow presentation of the goods, e.g. critical goods, directly at the premises of the economic operator.

#### **4.5. Longer period to amend declarations**

Economic operators have requested the prolongation of the period to amend the customs declaration.

In accordance with Article 173(3) UCC, after release of the goods, the declarant may request the amendment of the customs declaration within three years of the date of its acceptance, in order to comply with the obligations relating to the placing of the goods under the customs procedure concerned. For declarations lodged during the COVID-19 crisis, this time-limit should be sufficient for economic operators to request the amendment.

## **5. SPECIAL PROCEDURES**

Economic operators have requested some flexibility in regard to compliance with the customs formalities for transit.

### **5.1. Flexibility for complying with transit formalities**

The customs office of departure must set a time-limit within which the goods shall be presented at the customs office of destination in accordance with Article 297 UCC Implementing Act (EU) 2015/2447 (hereinafter UCC IA). That office may take into consideration the effect of the precautionary measures applied by the relevant authorities from both Member States and third countries as provided in paragraph 1(c) of Article 297 UCC IA.

Where the goods are presented to the customs office of destination after expiry of the time-limit set by the customs office of departure, the holder of the procedure shall be deemed to have complied with the time-limit where he or the carrier proves to the satisfaction of the customs office of destination that the delay is not attributable to him as set in Article 306(3) UCC IA. Under the current circumstances, customs authorities may presume this condition to be fulfilled.

For the CIM consignment note as customs transit declaration for rail transport (Article 24, 30, 33 et seq. TDA), some customs administrations (NL, AT, CH ) have already temporarily agreed to accept scanned copies of the paper document(s) in the context of this procedure, subject to suitable verifications ex-post and subject to informing the actors involved.

### **5.2. Flexibility in relation to TIR**

#### *5.2.1. Use of the TIR paper carnet without the use of NCTS in particular circumstances*

TIR carnet data for TIR operations are exchanged through an IT system in accordance with Article 273 UCC IA. However, certain exceptions are foreseen in Article 274 IA, according to which customs can accept a TIR carnet without an exchange of TIR carnet data in the event of a temporary failure of the:

- a) NCTS,
- b) TIR carnet holder's system or
- c) connection between NCTS and TIR carnet holder's system

Carriers could ask the customs authorities to allow the use of the TIR procedure on paper only, if this is necessary under the current circumstances, in the context of the rules on business continuity.

### *5.2.2. Incidents during movements*

The carrier must, without undue delay after the incident, present the goods, together with the road vehicle, the TIR carnet and the MRN of the TIR operation, to the nearest customs authority of the Member State in whose territory the means of transport is located in accordance with Article 277 UCC IA.

Under the current specific circumstances, carriers could, temporarily, be absolved of this obligation so that the incident(s) are recorded at destination and on the TIR carnet by the carrier.

### **5.3. Use of the temporary admission procedure**

The present exceptional situation should be considered as a ‘disaster’ according to Article 221 UCC DA. Therefore, all goods brought to the customs territory of the Union to counter the effects of this ‘disaster’, i.e. COVID-19 pandemic, such as ambulances or some support medical equipment, should be eligible to be declared for temporary admission with total relief from import duty. Article 139 UCC DA may allow these goods to be declared by any other act, e.g. by the sole act of crossing the border, according to Article 141(1)(d) UCC DA.

Another possibility would be to lodge an oral declaration according to Article 136(1) UCC DA. The provision of the form established in Annex 71-01 is mandatory in this case (see Article 165 UCC DA), but such provision could be postponed for up to 120 days after the release of the goods if customs authorities allow it (see Articles 166(2) UCC and 147(2) UCC-DA).

The same approach can apply for the temporary admission of medical, surgical and laboratory equipment referred to in Article 222 DA by any other act, in accordance with Article 139 DA or by an oral declaration based on Article 136(1)(d) DA.

### **5.4. Possibility to extend the limit for re-exporting the goods under temporary admission**

As many economic operators have been obliged to close their premises and stop working, it is impossible for them to re-export goods declared for temporary admission by means of ATA carnets within the established time-limit.

In such cases, Article 251(3) UCC allows customs authorities to prolong the time limit for re-export of goods declared for temporary admission under exceptional circumstances (such as COVID-19 pandemic), upon request of the holder of the procedure. This applies regardless of the type of declaration used for the placing of goods under the temporary admission procedure. If the ATA Carnet was used for this purpose, there is no need to issue a new ATA carnet, as Article 14 of the Istanbul Convention is a ‘may’ provision.

## **6. EXIT OF GOODS**

### **6.1. Ship supplies**

Ship supplies are goods and equipment for use on board a ship by the crew, rather than for export. Ships leaving EU ports are considered to be leaving the EU (even if the voyage is between two EU ports - maritime law), and therefore medical supplies on

board are subject to export formalities, even if they are not formally placed under the export procedure.

Ships must have on-board pharmacies (Council Directive 92/29/EEC of 31 March 1992 on the minimum safety and health requirements for improved medical treatment on board vessels), and therefore they should be allowed to leave EU ports carrying protective gear and medication for the on-board pharmacies catering for their ship's crews.

This specific type of "ship supplies" is therefore exempted from the export restrictions on personal protective equipment implemented by Regulation (EU) 2020/402 of 14 March 2020.

## **6.2. Possibility to delay the invalidation of the customs declaration for export or the re-export declaration**

Economic operators have requested the prolongation of the period for taking goods out of the customs territory without the export or re-export declaration being invalidated by the customs office of export.

Indeed, if the customs office of export has not received any information or evidence that the goods have left the customs territory of the EU within 150 days from the date of the release of the goods for the export, re-export or outward processing procedure, the customs office may invalidate the declaration concerned, in accordance with Article 248 UCC DA.

However, under the current exceptional circumstances, the customs office of export should not initiate such invalidation, unless the declarant of the declaration concerned explicitly requests this.

## **7. PREFERENTIAL ORIGIN OF GOODS**

### **7.1. Proofs of origin**

The Commission services have been informed about the impossibility faced by some EU Member States and EU preferential trade partners to provide origin certificates in due form (i.e. signed, stamped and in the right paper format), as in a number of countries contacts between customs and economic operators have been suspended due to the CoVid19 crisis.

They have examined several ways, so that the continuation of preferential trade is not affected for the duration of this extraordinary situation, in particular: the possible acceptance upon importation during the crisis period and under certain conditions of copies of certificates, and an optimal use of approved exporter status as an alternative to official certificates.

Member States have been consulted on those ways to proceed and reacted positively whilst asking for clarifications. The Commission services have now invited the EU trading partners that are also facing such a situation to inform whether they are interested in making use of such exceptional measures, and also to provide detailed information as

to how they could proceed with a view to ensuring coordination and mutual information on such arrangements.

The approach can start being operational among the EU Member States and those EU trading partners that will express their interest, upon confirmation by the Commission services. The Commission services will publish an information note in this respect as well as information on the countries which will apply such an approach.

## **7.2. Verification of origin**

In parallel, the Commission services have been alerted on the impact of the COVID19 crisis on the management by the customs authorities, in EU trading partners and possibly also in the EU Member States, of their administrative cooperation for the verification of preferential origin. The crisis may indeed affect the exchange of information and the compliance with time-limits for the purpose of that verification.

The Commission services are currently considering producing another information note on this specific topic, which will be also consulted with Member States and partner countries.

Member States are invited to report to DG TAXUD about any other issue they may identify as affecting the proper functioning of origin procedures, within the EU as between the customs authorities of the Member States and those of the EU trade partner countries.