



Covid-19 response – customs and transport matters

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Customs policy

Transit

Transport related emergency measures i/ii

The European Commission presented:

- 16 March - [Guidelines to Member States on health-related border management measures](#) to make sure that essential goods and services remain available.
- 17 March - [Temporary Restriction on Non-Essential Travel to the EU](#) (EU Heads of state agreed to temporary restriction of non-essential travel from third countries)
- 18 March - [Interpretative guidelines on EU passenger rights](#)
- 23 March - [“Green lanes” initiative to ensure a continuous flow of goods across EU](#): Member States were requested to let their borders open to all freight vehicles.
- March - [European Commission \(DG MOVE\) Portal ‘EU transport measures as response to the Covid-19’](#)
- 17 April - [Joint European Roadmap towards lifting coronavirus containment measures](#)
- 29 April – [Proposal to extend the transposition period of rail safety and interoperability \(4th railway package\)](#) by three months from 16 June to 16 September 2020

Transport related emergency measures ii/ii

25 May 2020 = EU adoption of [Regulation 2020/698](#) on the **Extensions to the validity of certain safety certificates, licenses & authorisations; postponement of certain periodic checks & training in response to the extraordinary circumstances caused by the COVID-19 outbreak in the area of road, rail and inland waterway transport and of maritime security**

13 May - [Tourism and transport package](#), including

- Communication towards a phased and coordinated approach for restoring freedom of movement and lifting internal border controls — COVID-19
- Guidelines on the progressive restoration of transport services and connectivity
- Recommendation which aims to make travel vouchers an attractive alternative to cash reimbursement for consumers

27 May – [Recovery Package proposal to kick-start the European economy following the Covid-19 crisis.](#)

Main legislative measures

Taxation and customs

- The Commission adopted on 3 April 2020 a [Commission Decision \(EU\) 2020/491](#) on **relief from import duties and VAT exemption for goods needed to combat the effects of the COVID-19 outbreak**. (applies for imports made from 30 January 2020 to 31 July 2020).
- The Commission adopted on 24 April 2020 **two proposals for Council Regulations on [suspensions](#) and [tariff quotas](#)**, which shall apply as of 1 July 2020.
- The Commission proposed to **postpone the application of the VAT rules for e-commerce by 6 months**, from 1 January 2021 to 1 July 2021, due to the difficulties caused by the COVID-19 crisis.
 - Thus, traders and customs authorities would also have six additional months to prepare for the application of the new customs rules for e-commerce (particularly for the implementation of the super-reduced dataset for declaring consignments up to 150 EUR).

Non legislative measures

Customs guidance for trade - Covid-19:

- Triggered by the Covid-19 pandemic, **questions have emerged concerning the application of customs provisions** relating to customs procedures and formalities.
- Economic operators are encouraged **to use the Union/Common transit procedure, TIR transit and pre-lodged customs declarations** to the widest possible extent. This will facilitate swift border crossing at the EU external borders.
- Many recommendations are included in the customs guidance, e.g. entry of goods, customs procedures, import, guarantees, origin and export.

Example: Customs Transit

- Economic operators are encouraged to consider making **wider use of the simplifications** such as **authorised consignor/consignee**.
- Economic operators can expect that the **customs office of departure will take into consideration possible longer transport times due to Covid-19 measures** when setting the time limit which the goods shall be presented at the customs office of destination.
- If goods are **presented at the customs office of destination after the expiry of the time limit**, the customs authority may consider that **the delay was not attributable to the carrier**.
- **Alternative identification measures to sealing may be accepted**. Customs can rely on the sufficiently precise description of goods.

Customs Transit (continued)

- Administration can allow the use of **business continuity measure in case of IT difficulties**.
- Customs administration may accept **Transit Accompanying Document in electronic format** as well as supporting documents provided that the original documents remain available.
- Customs administrations may accept temporarily during the crisis period **scanned copies of the paper document(s) in the context of the paper based transit procedure for rail**.
- Economic operators are encouraged to consider moving goods in such a way that they will **benefit from the presumption of the Union status** in accordance with Article 119(2) Union Customs Code-DA ([Commission Delegated Regulation \(EU\) 2015/2446](#)).
- Customs authorities may, at national level, find ways **to accept - on a temporary basis - T2L scanned copies of the original T2L documents**, as long as circumstances prevail that make the timely presentation of originals impossible and provided the original documents remain available for possible control in accordance with Article 51(1) [UCC](#).

Taxation and customs - Covid-19 response

- A dedicated web page:

https://ec.europa.eu/taxation_customs/covid-19-taxud-response_en



Thank you – questions ?



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