



## COVID-19: Updated information on pandemic-related changes in customs clearance

### 1 Background

The coronavirus SARS-CoV-2 has had and continues to have a major impact on the movement of goods. We have already informed you about this and the measures which have been taken to ensure the supply of important goods (Newsletter 01/2020). The outbreak of the virus has also affected the work of the customs authorities. The Commission has therefore published information on exceptions relating to several aspects of customs clearance.

### 2 Pandemic-related changes in customs clearance

#### Preferential treatment

In some EU Member States and as regards some parties to trade agreements, contact between customs officers and economic operators, has been suspended due to the Corona crisis. As a result, some countries now currently lack the ability to issue proper certificates of origin (i.e. signed, stamped and in the correct paper format). The Commission, in close consultation with trading partners, has therefore initiated exceptional measures in order to ensure preferential trade for the duration of the pandemic. For this purpose, the Commission has asked the Member States and the trading partners about the form preferential documents are currently being issued in by their authorities and what form they are currently willing to accept. So again, the Commission is allowing individual Member States to handle these documents individually, in derogation from the principles of the customs union. As a simplification option, it is envisaged, in particular, that the authorities will stamp and sign copies of preferential certificates. Digital signatures and incomplete preference certificates are also possible as alternatives. The German customs administration currently (as of 14 April 2020) accepts signed and stamped copies of proofs of origin as the only simplification. However, they only issue originals themselves.



Dr. Christian Salder  
Lawyer, Certified Tax  
Consultant

+49 (0) 89 217 50 12-85  
christian.salder@kmlz.de

Information on proofs of origin in individual countries can be found in the following (constantly updated) tables:

- [Member States of the EU](#)
- [Participants in the Pan-Euro-Med Agreement](#)
- [Other parties to trade agreements](#)

#### Expiry of the 90-day period for temporary storage of non-Union goods

The maximum period of 90 days for temporary storage is clearly regulated in Art. 149 of the UCC. No exception is provided for by law and thus an exception is not possible, even in this special situation. A customs debt is therefore incurred for all goods that are not placed under a customs procedure or re-exported within this period. However, the Commission has identified a number of options for accommodating the economic operators in the current crisis.

If the goods are not placed under a customs procedure or re-exported due to circumstances related to the spread of COVID-19, the customs authorities may consider, on a case-by-case basis, equitable measures in accordance with Art. 120 of the UCC. If, after the customs debt has been incurred due to the expiration of time, the goods are released for free circulation or re-exported, the customs debt previously incurred shall be extinguished in accordance with the other conditions laid down in Art. 124 para. 1 lit. h) or k) of the UCC. For holders of temporary storage authorisations, the Commission recommends that they apply for an authorisation for a customs warehouse for the facilities of temporary storage. This will enable the parties concerned to declare the goods for the customs warehousing procedure without removing the goods from the place of temporary storage. The customs authorities of the Member States should give priority to such applications. How the German customs authorities will deal with these recommendations in practice (also because of the expected duration of processing of applications) is not yet known.

#### Extended use of simplified customs declarations

For the regular use of simplified declarations, an authorisation is, in principle, required (Art. 166 para. 2 of the UCC). However, the term "regular" is not legally defined. The customs authorities may therefore be generous in their application and accept simplified declarations even without an authorisation in an unspecified number of cases. It is also possible to extend the deadline for the submission of supplementary information (Art. 146 para. 4 of the UCC-DA). However, the parties concerned must provide reasons for why they are unable to submit supplementary information in due time.

#### Time limits in the transit procedure

Customs offices of departure should take into account, when determining the time limit for presentation at the customs office of destination, extended transport times due to the measures taken to control the COVID-19 outbreak. If the goods arrive at the customs office of destination after the time limit has expired for reasons arising from the Corona crisis, the customs offices may assume that the delay is not the responsibility of the carrier. Due to the exceptional situation, the customs office of destination sends the control results to the customs office of departure within six days instead of three (Art. 309 para. 1 sentence 2 of the UCC-IA).

Further information from the Commission on the above and other related topics can be found [here](#). The situation is constantly changing. The authorities are continuously reviewing existing measures and adapting them where necessary. Further developments should therefore be monitored and followed closely.