



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs  
The Director

Brussels,  
TAXUD.A/LP/mb

**Subject: Clarification of the scope of embargoed goods for export to or import from Russia**

Dear Ms Marian,

Thank you for your letter to Commissioner Valean, who has asked me to respond on her behalf, requesting some clarifications on what goods carriers are allowed to transport from the EU to Russia and the occupied regions in Ukraine, and from these territories and Russia to the EU.

It is important to note that the current sanctions address imports from Russia only for iron and steel products. However, imports from the non-government controlled areas of Donetsk and Lugansk are prohibited for all commodities.

Please see the below details:

1. Restrictions related to the non-government controlled areas of Donetsk and Lugansk

Legal basis: Council Regulation (EU) 2022/263 of 23 February 2022 concerning restrictive measures in response to the recognition of the non-government controlled areas of the Donetsk and Luhansk oblasts of Ukraine and the ordering of Russian armed forces into those areas.

It covers:

- a. a prohibition on importation of all goods originating in the non-government controlled areas of the Donetsk and Luhansk oblasts of Ukraine
- b. a prohibition to sell, supply, transfer or export goods and technology as listed in Annex II of Council Regulation (EU) 2022/263

2. Sanctions related to Russia

Legal basis: Council Regulation (EU) 2022/328 of 25 February 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine

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It covers:

- c. A prohibition to sell, supply, transfer or export, directly or indirectly, dual-use goods and technology, whether or not originating in the Union, to any natural or legal person, entity or body in Russia or for use in Russia
- d. A prohibition to sell, supply, transfer or export, directly or indirectly, goods and technology which might contribute to Russia's military and technological enhancement, or the development of the defence and security sector, whether or not originating in the Union, to any natural or legal person, entity or body in Russia or for use in Russia
- e. A prohibition to sell, supply, transfer or export, directly or indirectly, goods and technology suited for use in oil refining, whether or not originating in the Union, to any natural or legal person, entity or body in Russia or for use in Russia.
- f. A prohibition to sell, supply, transfer or export, directly or indirectly, goods and technology suited for use in aviation or the space industry, whether or not originating in the Union, to any natural or legal person, entity or body in Russia or for use in Russia

Legal basis: Council Regulation (EU) 2022/345 of 1 March 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine

It covers:

- g. A prohibition to sell, supply, transfer or export euro denominated banknotes (commodity code: 4907 00 30) to Russia or to any natural or legal person, entity or body in Russia, including the government and the Central Bank of Russia, or for use in Russia.

Legal basis: Council Regulation (EU) 2022/394 of 9 March 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine

It covers:

- h. A prohibition to sell, supply, transfer or export, directly or indirectly, maritime navigation goods and technology (Chapter 89<sup>1</sup>), whether or not originating in the Union, to any natural or legal person, entity or body in Russia, for use in Russia, or for the placing on board of a Russian-flagged vessel.

Legal basis: Council Regulation (EU) 2022/428 of 15 March 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine

It covers:

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<sup>1</sup> The customs classification of marine systems or equipment, and specially designed components therefor, components and accessories is still being analysed and may result in an extension of the commodity codes impacted by the bans.

- i. A prohibition to sell, supply, transfer or export, directly or indirectly, goods or technology for oil exploration and production, whether or not originating in the Union, to any natural or legal person, entity or body in Russia, including its Exclusive Economic Zone and Continental Shelf, or for use in Russia, including its Exclusive Economic Zone and Continental Shelf.
- j. A prohibition to import, directly or indirectly, iron and steel products into the Union if they originate in Russia; or have been exported from Russia;
- k. A prohibition to sell, supply, transfer or export, directly or indirectly, luxury goods to any natural or legal person, entity or body in Russia or for use in Russia.

The attached file "Bans on exports to Russia and imports from Russia - Reg. 2022 328 and following.xlsx" contains 3 worksheets:

- 1. "2022 328": lists all commodity codes up to CN level for chapters 24-97. These are the chapters impacted by the export restrictions by virtue of Regulation (EU) 2022/328. When "RU" is displayed in front of a commodity code, it means that an export restriction applies to it, by virtue of paragraphs c, d, e, or f above.
- 2. "2022 428 - Export": lists all commodity codes up to CN level for chapters 01-97. These are the chapters potentially impacted by the export restrictions by virtue of Regulation (EU) 2022/428. When "RU" is displayed in front of a commodity code, it means that an export restriction applies to it, by virtue of paragraphs i and/or k above.
- 3. "2022 428 - Import": lists iron and steel commodity codes up to 10-digit TARIC codes. When "RU" is displayed in front of a commodity code, it means that an import restriction applies to it, by virtue of paragraph j above.

Please note that the sanctions are continuously under review. Therefore, we advise you to closely follow the latest notices and communications and the EU Sanction Map (<https://www.sanctionsmap.eu/#/main>). Eventual further questions can be addressed at the functional mailbox: [TAXUD-CR@ec.europa.eu](mailto:TAXUD-CR@ec.europa.eu).

Yours sincerely,

Electronically signed

Matthias PETSCHKE

Enclosure: Bans on exports to Russia and imports from Russia - Reg. 2022 328 and following.xlsx