

AGGRESSION AGAINST UKRAINE

Customs related questions

FAQ

Public information

[last update on 24 March 2022]

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Introduction

1. Where can I find the **list of the EU sanctions** against the Russian Federation and the Republic of Belarus?

Please refer to the EU sanctions map: www.sanctionsmap.eu

Below you will find the list (last update 16 March 2022)

Russia

- Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [14.07.2021 consolidated basic legal act - 2014/512/CFSP](#)
- Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [09.07.2019 consolidated basic legal act - \(EU\) No 833/2014](#)
- Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [13.01.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/52](#)
- Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [23.02.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/262](#)
- Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [23.02.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/264](#)
- EU Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [25.02.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/327](#)
- Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [25.02.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/328](#)
- Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [28.02.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/335](#)
- Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [28.02.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/334](#)
- Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [01.03.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/345](#)
- Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [01.03.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/346](#)

- Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [01.03.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/351](#)
 - Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine [01.03.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/350](#)
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| <ul style="list-style-type: none"> • Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine 09.03.2022 - amendments not yet included in the consolidated basic legal act - (EU) 2022/394 • Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine 09.03.2022 - amendments not yet included in the consolidated basic legal act - (CFSP) 2022/395 • Council Decision concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine 15.03.2022 - amendments not yet included in the consolidated basic legal act - (CFSP) 2022/430 |
| <ul style="list-style-type: none"> • Council Regulation concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine 15.03.2022 - amendments not yet included in the consolidated basic legal act - (EU) 2022/428 |

Belarus

- Council Regulation concerning restrictive measures in respect of Belarus [02.12.2021 consolidated basic legal act - \(EC\) No 765/2006](#)
- EC Council Decision concerning restrictive measures in view of the situation in Belarus [02.12.2021 consolidated basic legal act - 2012/642/CFSP](#)
- EU Council Implementing Decision concerning restrictive measures in view of the situation in Belarus [02.12.2021 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2021/2125](#)
- EU Council Regulation concerning restrictive measures in respect of Belarus [17.02.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/212](#)
- EU Council Decision concerning restrictive measures in view of the situation in Belarus [17.02.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/218](#)
- EU Council Implementing Regulation concerning restrictive measures in view of the situation in Belarus [24.02.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/300](#)
- EU Council Decision concerning restrictive measures in view of the situation in Belarus [24.02.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/307](#)
- EU Council Decision concerning restrictive measures in view of the situation in Belarus [02.03.2022 - amendments not yet included in the consolidated basic legal act - \(CFSP\) 2022/356](#)
- EU Council Regulation concerning restrictive measures in view of the situation in Belarus [02.03.2022 - amendments not yet included in the consolidated basic legal act - \(EU\) 2022/355](#)

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| <ul style="list-style-type: none"> • Council Regulation concerning restrictive measures in view of the situation in Belarus and the involvement of Belarus in the Russian aggression against Ukraine 09.03.2022 - amendments not yet included in the consolidated basic legal act - (EU) 2022/398 |
| <ul style="list-style-type: none"> • Council Decision concerning restrictive measures in view of the situation in Belarus and the involvement of Belarus in the Russian aggression against Ukraine 09.03.2022 - amendments not yet included in the consolidated basic legal act - (CFSP) 2022/399 |
| <ul style="list-style-type: none"> • Corrigendum to Council Regulation (EU) 2021/1030 of 24 June 2021 amending Regulation (EC) No 765/2006 concerning restrictive measures in respect of Belarus 09.03.2022 - amendments not yet included in the consolidated basic legal act |
| <ul style="list-style-type: none"> • Corrigendum to Council Regulation (EU) 2022/398 of 9 March 2022 amending Regulation (EC) No 765/2006 concerning restrictive measures in view of the situation in Belarus and the involvement of Belarus in the Russian aggression against Ukraine 10.03.2022 - amendments not yet included in the consolidated basic legal act |

2. Are there any specific instructions, guidance, and notices to importers?

The following notices have been published:

- Notice (2022/C 87 I/01) to importers on imports of products into the Union under the EU-Ukraine Association Agreement from the non-government controlled areas of the Donetsk and Lugansk oblast in Ukraine has been published on 23 February 2022 (OJ C 87).

You will find the Notice here:

<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C:2022:087I:FULL&from=EN>

- Notice (2022/C 93 I/01) to importers on Imports into the Union of goods originating in the non-government controlled areas of the Donetsk and Lugansk oblasts of Ukraine

You will find the Notice here:

<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022XC0228%2805%29>

- See also information on the: [Communication providing operational guidelines external border management EU-Ukraine borders en 1.pdf](#)

You may find also updated list of guidance and notices in the following link:

[Restrictive measures \(sanctions\) | European Commission \(europa.eu\)](#)

3. Are there any **border crossing points (customs offices) that are completely closed between the EU and Russia?**

Please note the reply below may change daily.

Estonia

No closed Border Crossing Points (Customs Control Points) on the Estonian border with Russia.

Finland

No closed Border Crossing Points (Customs Control Points) on the Finnish border with Russia.

Latvia

No closed Border Crossing Points (Customs Control Points) on the Latvian border with Russia and Belarus.

Lithuania

*In **bold underlined** are indicated the BCPs, where customs are operating permanently or upon request. The posts not in bold underlined are closed, however not for causes attributable to the situation with Belarus*

LT/RU border:

- **Ramoniškiai – Pogranicznyj, Nida-Morskoje, Nida-Rybačij, Jurbarkas-Sovetskas, Rusnė-Sovetskas**

LT/BY border:

- Adutiškis-Moldevičiai, Krakūnai-Geranainys, Eišiškės-Dotiskės, Rakai-Petiulevcai, Norviliškės-Pickūnai, Latežeris-Pariečė, **Švendubrė-Privalka**

Poland

PL/RU border:

- Gronowo, Gołdap

PL/BY border:

- Kuźnica, Połowce, Sławatycze

More info: <https://granica.gov.pl/index.php?v=en>

Goods entering into the Union

4. How importation of **personal belongings of Ukrainians** entering the Union, including **pets and cash** is cleared by customs authorities?

Articles 4 to 11 of Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty can be used for processing the personal property of displaced persons from Ukraine. According to Article 11 of this Regulation, the competent authorities may derogate from certain conditions limiting duty relief when a person has to transfer his normal place of residence from a third country to the customs territory of the Community as a result of exceptional political circumstances. As a consequence, personal belongings can be brought by displaced persons from Ukraine into the Union without any customs duties being applied. Customs declarations could also take a simplified form, including oral declaration.

Similarly, Articles 4 to 11 of Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods can be used for the processing of the personal property of displaced persons from Ukraine. According to Article 11 of this Directive, the competent authorities may derogate from certain conditions limiting VAT exemption when a person has to transfer his normal place of residence from a third country to a Member State of the Community as a result of exceptional political circumstances. As a consequence, personal belongings can be brought by displaced persons from Ukraine into the Union without any VAT on importation being applied.

Article 32 of Regulation (EU) 576/2013 on the non-commercial movement of pet animals can be used for facilitating the entry of pet animals travelling with their owners from Ukraine. To ease this process and by way of derogation from the conditions provided for non-commercial movements of pet animals, Member States may authorise, in exceptional situations, the non-commercial movement into their territory of pet animals which do not comply with the said conditions under specific permit arrangements. Veterinary competent authorities in all Member States were already informed about this possibility and started to implement such arrangements at borders.

In the case of cash (currency, bearer negotiable instrument or commodities used as highly liquid stores of value, such as gold), the provisions on cash controls laid down in Regulation (EU) 2018/1672 would need to be applied to the extent possible under the specific circumstances. This could be done by declaring the cash carried of a value of EUR 10 000 or more, either via an incomplete cash declaration or simply via a self-declaration containing the following information:

- Carrier of the cash with contact details, and
- Amount of cash.

Nevertheless, at the point of entry into the Union, officers in charge of external border controls enquire and check if a person is in possession of a firearm.

You can find additional information here: [Communication providing operational guidelines external border management EU-Ukraine borders en 1.pdf](#)

5. Does the import prohibition on wood and wood products also include wood products which are used exclusively for packaging or dispatch/transport purposes and are not the subject of commercial transactions, e.g. wooden pallets, wooden packaging boxes, used wooden cable drums ?

The prohibitions apply to the product declared in customs for the considered procedure. For example, if copper cables coiled on wood spools are declared for release for free circulation, they are declared as copper cables and the prohibition on wood products does not apply. This is because the commercial object of the movement is the cables, not the spools. However, if empty wood spools are declared for release for free circulation, they are the object of the movement and therefore submitted to the prohibition.

6. Please explain the implementation of the sanctions on goods which, under the previous prohibitions could be imported and were dispatched from Belarus **prior to the entry into force of the sanctions under Regulation 2022/355.**

The sanctions provided for in the above Regulation shall apply for goods that at the time of entry into force of the Regulation:

- had been dispatched from Belarus for carriage into the EU and were en route
- were under temporary storage in the customs territory of the EU

However, if the goods have been released for free circulation before the entry into force of Regulation 2022/355, the sanctions do not apply.

7. What is the legislation applicable on customs and taxation in particular, on **horses that are evacuated from the war in Ukraine?**

Animals can be declared for temporary admission in the Union as long as they fulfil the conditions mentioned in the relevant legislation, especially Article 251(2) of the Union Customs Code^[1] (UCC), e.g. they stay in the customs territory of the Union for a certain period of time without undergoing any change except normal depreciation to the use made of them. The time limit of the customs procedure cannot be shorter than 12 months (Article 237(2) UCC-DA^[2]), which does not mean that the horses must stay at least 12 months in the EU. This time limit cannot exceed 24 months, but it can be extended in exceptional circumstances; in consequence the total period of the customs procedure cannot be longer than 10 years (paragraphs 2 to 4 of Article 251 UCC).

If the horses are in temporary admission they may be covered by an ATA carnet, but they can also be covered by a standard customs declaration.

The importer can be established in the customs territory of the Union and the horses would benefit from relief from import duty (Article 223 UCC-DA).

In the case of temporary importation arrangements, Article 71(1) of the VAT Directive^[3] could apply, meaning that the chargeable event will only take place when the horses cease to be covered by those arrangements. In other words, as long as the horses remain under the temporary importation arrangements, no VAT is due

^[1] Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code

^[2] Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

^[3] Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax

8. Can I import under the **preferences of the EU-Ukraine Association Agreement from the regions of Donetsk and Lugansk?**

The European Commission informs in the Notice (2022/C 87 I/01) to importers on imports of products into the Union under the EU-Ukraine Association Agreement from the non-government controlled areas of the Donetsk and Lugansk oblast in Ukraine, that the necessary conditions for the customs authorities of Ukraine to effectively manage and control the preferential tariff treatment provided under the Association Agreement between the European Union and its Member States, of the one part, and Ukraine, of the other part are not in place for goods produced in or exported from the non-government controlled areas of the Donetsk and Lugansk oblasts of Ukraine. Consequently importers are advised not to claim preferential treatment for the import into the Union of all goods produced in or exported from the non-government controlled areas of the Donetsk and Lugansk oblasts of Ukraine.

It is important to note that the Notice does not cover the oblasts of Donetsk and Luhansk as a whole, but only the non-government controlled areas of those oblasts. This implies that preferential tariff treatment under the EU-Ukraine Association Agreement may be claimed for the areas of those oblasts still under the control of Ukrainian authorities.

Goods moving from the Union

9. Should **containers coming from 3rd countries that travel to Russia through an EU port** be checked just as containers originating from the EU?

Yes, the regulation indicates that the sanctions apply to goods *“whether or not originating in the Union”*.

10. What should be done with **ships under the flag of a 3rd state (e.g. South Africa), that travel to Russia via an EU port**? Should these containers be checked as for EU originating containers?

The flag of the vessel does not make a difference. The rule is: Any consignment of goods, coming from third country and destined to Russia (directly or indirectly), has to be subject to a risk analysis and controls have to be carried out, where appropriate.

11. What is the rule for **containers** for which our customs has given their green light before the entry into force of the regulations imposing sanctions, but that **have not yet left the port**?

The sanctions apply whilst the goods are under customs supervision, i.e. they are not released for exit. Art. 333(1) Union Customs Code Implementing Act goes even further by stating: “1. *Once goods have been released for exit, the customs office of exit shall supervise them until they are taken out of the customs territory of the Union*”. i.e. basically the goods remain under customs supervision as long as they are still in the port.

If the goods are still under customs supervision (leaving for transit, export, etc.), customs can carry out any control or take any measure they deem necessary to rectify a situation that may have changed in the meantime (goods concerned, conditions of the prohibition/sanction etc.).

12. What is the effect of these sanctions on goods originating from a non-EU jurisdiction that are transiting through a Member State with Russia as final destination? Do the measures apply for transshipments via an EU country?

Goods located in the EU having Russia as a final destination, and which are included in the sanctions list, fall under the scope of Article 2, 2a and 2b of the Sanctions Regulation. The prohibition to sell, supply, transfer or export these goods, directly or indirectly, includes the prohibition to transit via the EU territory. Transit of prohibited goods between third countries across an EU country is thus prohibited.

External transit, transshipment, reshipment, re-exported from a free zone, temporary stored and directly re-exported from a temporary storage facility, introduced into the customs territory of the Union on the same vessel or aircraft that will take them out of that territory without unloading, and any other movement of goods entering in the EU and are destined to Russia, will be subject to the risk assessment by the customs authorities, which can decide whether the consignment is in the scope of the sanctions and therefore needing a control. These goods would be under customs supervision until they exit the customs territory of the Union (see Article 267(1) of Regulation (EU) No 952/2013 of the European Parliament and of the Council, of 9 October 2013, laying down the Union Customs Code).

13. Article 3h of Regulation (EU) No 833/2014 as amended by [Regulation \(EU\) 2022/428](#) establishes a ban to sell, supply, transfer or export **luxury goods listed in Annex XVIII insofar as their value exceeds EUR 300 per item unless otherwise specified in that Annex.**

How is the EUR 300 value to be assessed?

The EUR 300 value is to be assessed based on the statistical value of the goods in the export declaration (data element 99 06 000 000 or 8/6 or Box 46 of the Single Administrative Document (SAD)). The statistical value is defined in section 10 of Annex V of [Commission Implementing Regulation \(EU\) 2020/1197](#) as the price actually paid or payable for the exported goods, excluding arbitrary or fictitious values. It must be adjusted, where necessary, in such a way that the statistical value contains solely and entirely the incidental expenses, such as transport and insurance costs, incurred to deliver the goods from the place of their departure to the border of the Member State of export. VAT is not to be included in the statistical value.

What is to be understood by “item”?

Item is to be understood as the “supplementary unit” in the export declaration (data element 18 02 000 000 or 6/2 or Box 41 of the SAD). [Customs legislation](#) defines the supplementary unit as the quantity of the item in question, expressed in the unit laid down in Union legislation, as published in TARIC.

For goods that do not have a supplementary unit in TARIC, the information on “number of packages” (data element 18 06 004 000 or 6/10 or Box 31 of the SAD) could be used to check the threshold. [Customs legislation](#) defines packages as the smallest external packing unit. The number of packages to be stated in an export declaration refers to the individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged. The codes to be stated follow the UNECE recommendation on the matter. The [UNECE recommends](#) recording the “immediate wrapping or receptacle of the goods, which the purchaser normally acquires with them in retail sales”.

Accordingly, an item means usual packaging for retail sale, e.g. a carton of 6 bottles of wine if they are sold together, or a bottle of wine if it is meant to be sold separately.

Pursuant to Article 15 of the [Union Customs Code](#), the persons providing information to the customs authorities are responsible for the accuracy and completeness of the information provided. If necessary, the customs authorities may require additional information (invoices, physical controls) to verify the information stated in the customs declaration and whether or not the threshold is reached.

Various

14. Is it possible that **temporary storage is extended to 6 months instead of 90 days, extendable depending on the progress of the conflict?**

Despite the crisis due to the situation in Ukraine, the Union Customs Code (UCC)¹ does not provide for any derogation on the extension of the 90-day time limit established in Article 149 UCC. A solution to this problem, as it was proposed in the COVID [guidance](#), is that the holder of the authorisation for the temporary storage facilities applies to obtain an authorisation for customs warehouse for these facilities (or part of them) and in this manner there would not be time limit to have the goods stored under the customs warehousing procedure. If, despite the

¹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code

implementation of this solution, some goods cannot meet the 90-day time limit, the concerned economic operators may request force majeure and the customs authorities may apply Article 120 UCC (equity).

15. Can you confirm that **postal flows are subject to the same restrictive measures as other export flows?**

The provision of universal postal services is at global level, in principle, governed by the acts of the UPU – the Universal Postal Union. The UPU Constitution guarantees the free circulation of the mail across the single postal territory of the Union (192 member countries), which is realized by the interconnection of all national postal networks of the member countries. All EU Member States are UPU members. As such, they have ratified the UPU acts, so they are obliged to adhere by them. Furthermore, there is no contrary provision to this element in the EU Postal Services Directive.

However, certain items are prohibited from being sent by post, such as dangerous goods, illicit drugs or any *“items sent in furtherance of a fraudulent act or with the intention of avoiding full payment of the appropriate charges”*. Furthermore, every member country of the Universal Postal Union has the option to add to these prohibitions. At the same time, the relevant EU Council Regulations and Decisions are directly applicable in all Member States and both prohibit postal users from sending such items, as well as postal service providers from providing postal services for such items.

While the embargo and restrictive measures do not apply to postal flows as such, which can continue as long as transport is available, the goods under embargo or restrictive measures can in essence be considered as prohibited items and cannot therefore be sent by post.