



TIME TO ADAPT

COVID-19

Emergency Customs
measures
Tracker

Last update: 08 April 2020



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The materials are updated as new developments emerge but readers should recognize the rapidly evolving nature of the underlying subject matter.

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Global overview

Global overview

As of 08 April 2020

Context

Due to the spread of COVID 19, a significant number of countries have to take emergency measures to protect people and counteract the economic impact of the pandemic for businesses.

Amongst these emergency measures, governments have implemented a number of new customs regulations.

These emergency measures generally cover the following:

- **Import taxes payment facilities;**
- **Implementation of specific duty relief for the importation of medical devices to be donated to specific bodies and organisations;**
- **Suspension of Customs audits;**
- **Restriction of exportation of certain medical equipment.**

This survey provides a summary of these regulations for 39 countries worldwide and of the regulations adopted by the European Union (e.g. the EU Commission decision regulating the import of specific medical equipment free of customs duty and import VAT of 3 April 2020 and the EU Commission Guidelines on Customs issues updated on 8 April 2020).

The information provided in this survey is current as of 8 April 2020. However, since new measures are implemented on a daily basis, we will update this publication and add other countries on a regular basis.

Countries covered by the analysis

Europe and Middle East		Americas	Asia Oceania	Africa
— Austria	— Poland	— Argentina	— Australia	— Ghana
— Belgium	— Portugal	— Brazil	— China	— Nigeria
— Czech Republic	— Romania	— Colombia	— Indonesia	— South Africa
— Denmark	— Russia	— Canada	— South Korea	
— Finland	— Serbia	— United States	— Japan	
— France	— Spain		— Thailand	
— Germany	— Sweden		— Taiwan	
— Ireland	— Switzerland		— Vietnam	
— Italy	— United Kingdom			
— Malta	— Qatar			
— The Netherlands	— Turkey			
— Norway				



European Union

Customs Measures

Duty relief for medical equipment

- Relief from **import duties and VAT exemption** on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020 (European Commission Decision 2020/491 of 3.4.2020)
- **Goods exempted:** protective equipment, testing kits or other medical devices (e.g. as ventilators) intended for the following uses:
 - distribution free of charge by the bodies and organizations to the persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak,
 - being made available free of charge to the persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak while remaining the property of the bodies and organizations,
- The goods are imported for release for free circulation by or on behalf of State organizations including State bodies, public bodies and other bodies governed by public law or by or on behalf of organizations approved by the competent authorities in the Member States
- The relief from import duties and VAT exemption is applicable on goods imported from 30 January 2020 until 31 July 2020

Exports of personal protective equipment

- According to the Regulation (EU) No 2020/402 of 14 March 2020, as amended by Regulation 2020/426 (19 March 2020), **the export from the EU of certain personal protective equipment is subject to a prior authorisation**
- The authorisation concerns protective spectacles and visors, face shields, mouth-nose-protection equipment, protective garments and gloves
- DG Trade published the list of competent authorities per Member State (i.e. the Dual-Use Good Service in France)
- The Commission has decided to exempt from the authorisation exports to European Free Trade Association Countries (i.e. Norway, Iceland, Liechtenstein, Switzerland) and the overseas countries listed in the annex II of the Treaty (e.g. French Overseas departments, etc.)

Guidance on Customs issues (1 April 2020 updated on 8 April 2020)

- DG TAXUD published a guidance (Communication 2020/C 108 I/01 of 1 April 2020) on the solutions available provided by the EU legal framework
- The guidance aims to ease the work of Member State customs authorities, and other relevant stakeholders, when dealing with customs procedures
- The topics covered by the guidance are the following:
 - E-commerce / Empowerment for customs representation
 - Customs decisions (i.e. new applications for customs decisions and extension of the time-limit to take decisions on applications already submitted)
 - Customs Debts and Guarantees (i.e. possibility to take into account economic operators' serious difficulties, exceeding the guarantee limits, use of digital signature for the purpose of undertaking)
 - Entry of goods (e.g. minimising formalities on the import of human organs and bone marrow destined for transplant in the EU)
 - Origin of goods (i.e. submission of proof of preferential origin during the COVID-19 crisis)
 - Customs procedures (e.g. goods in temporary storage for longer than 90 days)
 - Transit
 - Special procedures (e.g. temporary admission procedure, possibility to extend the limit for re-exporting the goods under temporary admission, inward processing procedure)
 - Exit of goods
- **The update of 8 April provides clarifications on the submission of proof of preferential origin**, in particular with regard to the impossibility for 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)
- The Commission proposes several solutions (e.g. possibility to accept copies of certificates). This approach is described in another information note and will start to be operational after further confirmation by the Commission services

Main sources of information : EU Commission website, EU Commission Decision 2020/491 of 3.4.2020, Regulation (EU) No 2020/402, EU Commission Communication 2020/C 108 I/01 of 1 April 2020 updated on 8 April

Customs Measures

Guidelines for borders management

- The European Commission has adopted a practical guidance (Communication (2020) 2010 final of 26 March) in order to maintain the free movement of goods and to harmonize the fight against the Covid-19 between Member States
- The Commission stressed the importance of the following points:
 - Border controls must be limited;
 - No additional certification should be required on goods moving legally within the EU;
 - No restriction should be imposed on medical and foodstuff of first necessity, except in justified cases.

EU “green lanes”

- The European Commission has adopted a practical guidance (Notice 2020/C 96 I/01 of 24 March 2020) to ensure continuous flow of goods across the EU:
 - Member States are requested to designate all the relevant internal border-crossing points on the trans-European transport network as ‘green lane’ border crossings;
 - The green lane border crossings should be open to all freight vehicles, whatever goods they are carrying;
 - Crossing the border, including any checks and health screening, shall not take more than 15 minutes.

Main sources of information : EU Commission website, European Commission Communication (2020) 2010 final of 26 March, European Commission Notice 2020/C 96 I/01 of 24 March 2020

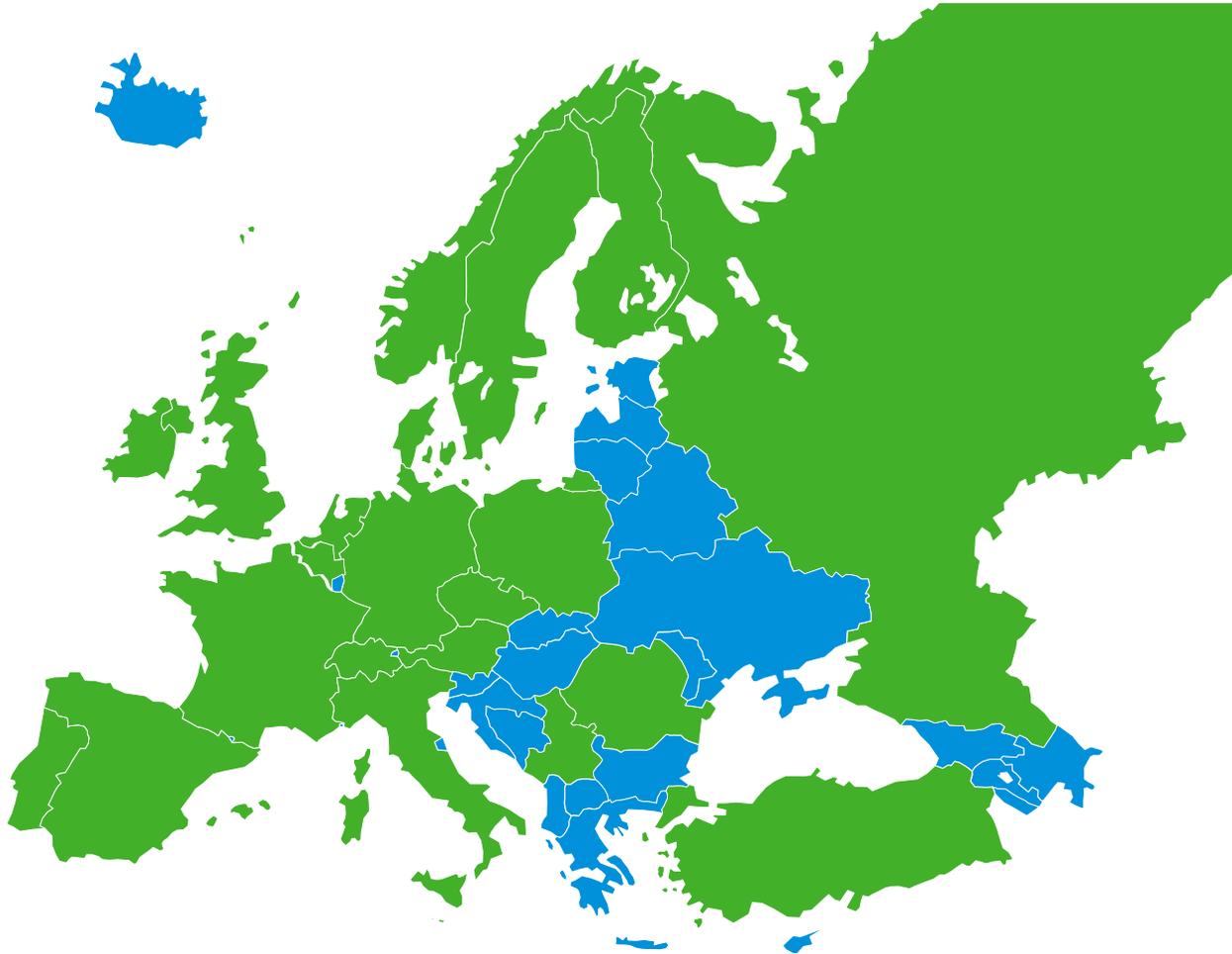


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Europe and Middle East

As of 08 April 2020



 = countries covered by the analysis

Customs Measures

Duty relief

- **Exemption from import duties for disaster victims:** In the case of goods of any kind which are made available free of charge to victims of disasters (e.g. protective masks, protective suits, respiratory equipment, etc.), the duty-free importation may also take place where the goods are acquired against payment.
- **Beneficiaries:** State or competent authority recognized charitable organisations, local authorities, Caritas, Red Cross, SOS Children's Villages, whereby the goods must be made available to the victims free of charge.

Customs audits

- The submission of accompanying documents in paper form is waived. Documentary checks are suspended to this extent, where it is not possible for the economic operator to access the documents (teleworking).
- Therefore, until further notice, all external audit activities, inspections and surveys of failure, suspension or interruption of any resources on the part of those concerned necessary. It is therefore not necessary to establish prima facie evidence, it must be assumed officially that no obligations to cooperate on the part of the companies can be fulfilled.

Payment facilities

- **Payment facilities - security deposit - interest on loans:** Also in the area of customs, interest for deferral and late payment surcharges will be reduced to an amount of up to zero euros or not set at all if there is a specific case of concern. Payment facilities (e.g. payment by instalments) may be granted and payment deadlines may be suspended if the party involved is threatened with irreparable damage due to the pandemic. Interest on arrears for late payments until 31 May 2020 will generally be suspended due to the pandemic.
- The security deposit may be waived if this would lead to considerable economic or social difficulties due to the pandemic. In the event of a liquidity bottleneck due to the SARS-CoV-2 virus, the provision of security must be waived or no interest on loans will be charged.

- Failure to apply for remission and refund (the right to apply for remission and refund does not lapse in the event of unforeseeable circumstances or force majeure). If certain customs formalities, such as the export of the goods within the deadline, are linked to the application, this deadline does not expire due to unforeseeable circumstances or force majeure.
- **Security deposits:** If the reference amount set by the customs offices with the companies has changed due to a pandemic, the holders of an authorisation to provide a comprehensive guarantee may request that the reference amount be changed and adapted to the circumstances.
- **Administrative charges:** Customs offices do not charge administrative fees for handling pandemic-related delays in the above-mentioned cases

Extension of deadlines

- If deadlines are not met due to pandemic-related circumstances, the deadlines are still considered to have been met or applications may be submitted after the regular application deadline. Applications for exceeding or extending the deadline must be justified accordingly. There are facilitations for the following cases:
 - Exceeding the obligation to present the goods under the transit procedure (corresponding simple declaration by the carrier or the holder of the procedure (even retrospectively) with a brief explanation of how the delay occurred)
 - Special procedures (temporary storage, active and passive processing): periods for completion of the special procedures may be extended by a reasonable period on request
 - Returned goods: If the three-year period for free of duty re-importation of returned goods is exceeded due to a pandemic, this shall be considered a special circumstance and shall be reviewed
- **Interruptions to deadlines :** in the tax proceedings and in the financial criminal proceedings, the course of important deadlines is therefore interrupted in the area of legal protection. This includes the deadlines for appeals, objections, submissions and measures, which were still open on 16 March 2020 or which started between 16 March and 30 April. These deadlines are interrupted until 1 May 2020.

Main sources of information : Austria chamber of commerce Notice of 24th of March 2020, Austria Customs authorities' Notice of 27 march 2020

Customs Measures

Excise

- **Amendment of Section 17(1) and (3) of the Alcohol Tax Act:**
 - owners of user companies are allowed to carry out certain denaturing (e.g. for disinfectants) themselves on request without the presence of customs authorities.
- **Amendment of §§ 116l, m and n of the Alcohol Tax Act:**
 - if a product used for the production of disinfectants for hand disinfection and surface disinfection, and which has been taxed at the standard rate, is taken into an establishment of use, a tax refund shall be granted for the period of increased demand. In addition, due to the urgency of the current demand, a simplified denaturing method will be determined by law, which can be carried out without a permit and without the presence of customs authorities (validity 1.3.2020 to 31.8.2020).
 - a free licence can be issued retroactively for production after 31.1.2020 and before 15.3.2020.

Main sources of information : COVID-19-regulation of 4-4-2020



Customs Measures

Duty relief

- Under certain conditions, donations of personal protective equipment to the medical sector are eligible for import duty relief

Customs clearance

- Economic operators are allowed to temporarily submit paper-based certificates and licenses digitally
- Economic operators can only obtain a E705 form online for the registration of motor vehicles purchased abroad via MyMinfin.
- Adaptation of the validation procedure for endorsing 136F documents for diplomatic and consular missions and international organisations in Belgium.

Customs authorisations

- All authorisation holders (inward processing, customs warehousing, temporary storage facilities or approved/designated places) are allowed, under certain conditions, to apply by e-mail to the issuing competent customs authorities to extend their authorisation with other storage facilities.
- The customs authorities shall, under certain conditions, grant a temporary approved exporter authorisation (preferential origin) without any prior customs audit.

Export

- In Belgium, the Federal Public Service (FPS) Economy is the competent authority to grant export authorisations.

Excise

- The excise authorities allow pharmacists, not having the proper excise authorisation, to manufacture disinfectants provided that they keep records.
- The excise authorities allow all authorised warehouse keepers to produce denatured ethyl alcohol, although only to the extent that it is used to ensure the production of biocidal products or disinfectants intended for the medical sector.
- The excise authorities provide guidance to manufacturers (excise warehouse keepers or pharmacies) of various types of sanitizers to benefit from an excise duty exemption.
- The excise authorities have extended the payment terms for both holders and non-holders of a credit account as regards excise duties and waste packaging tax on alcohol, alcoholic and non-alcoholic beverages and VAT. (Effective until 30 June 2020)

Main sources of information : Belgian customs and excise authorities website

Customs Measures

Masks

- All persons are prohibited from selling all personal protective equipment according to the European Parliament and of the Council (EU) 2016/425, class FFP3 manufactured and placed on the market in accordance with standard EN 149: 2001 A1: 2009 to other persons than those specified in emergency provision.

Customs formalities

- Import of test kits for proof of disease by COVID-19 - Diagnostic devices that include coronavirus test kits, if they are not intended for self-testing and are not included in List A and B (Annex 2 to Government Regulation No. 56/2015 Coll.), do not need to be registered and the person who import such devices may not be registered according to the requirements of Act 268/2014 Coll. on medical devices.
- Information for entities - import, transport and use of alcohol for the production of disinfectants

Payment facilities

- Remission of an administrative fee for acceptance of an Application for tax refund related to imports or for remission of customs arrears
- With respect to spread of SARS-CoV-2 the Minister of Finance issued several Decisions to waive the tax penalties and the administrative fee due to an extraordinary event (i.e. remissions of VAT for free supply of specific goods, remission of interest on late payment in specific situations etc.)

Export

- The Government prohibited re-export of drugs abroad during the emergency state. Information on exports of medicines not covered by the prohibition - medicines which has foreign-language label on the packaging are not subject to the export ban and also export of medicines with multilingual label will be assessed individually by the customs office (for both options, the customs office require affidavit of exporter to which market is export shipment intended).

Main sources of information : Ministerstvo zdravotnictví, Ministerstvo financí České republiky, Ministerstvo zdravotnictví.



Customs Measures

No national measures

- At the present point in time the Danish Customs Authorities have not taken any measures in regard to the applicable Customs regulations in Denmark.

Export

- the EU has introduced export restrictions for certain personal protective equipment. It is possible to apply for an export license for export of protective equipment at the Danish Business Authority's website. (6 weeks effective))

Main sources of information : Commission Implementing Regulation (EU) 2020/402 of 14/03/2020



Customs Measures

Import restrictions

- In line with the Finnish Government decision, cross-border traffic will be restricted until 13 May 2020. The restriction does not apply to goods traffic or the necessary movements of goods transport personnel or other transport employees. In these exceptional circumstances, Finnish Customs has commented on the applicable definition of goods traffic and the procedures aimed at clarifying situations at border crossing points, and at reducing the spread of the coronavirus.
- It is not possible to import dogs, cats or ferrets if they are not travelling with their owners.

Customs authorities

- Due to the exceptional circumstances caused by the coronavirus, Customs asks customers to avoid unnecessary visits to customs offices, and to primarily use our electronic services or alternative transaction services. If necessary, Customs will scale down the opening hours of customs offices for ensuring the continuity of Customs activities and smooth foreign trade.

Export

- In accordance with Commission Implementing Regulation 2020/402 which is in effect, exports of certain personal protective equipment to non-EU countries require an export authorisation. The export authorisation requirement took effect on 15 March 2020, and will apply for a duration of six weeks according to the Implementing Regulation.

Excise

- **Excise:** due to the exceptional circumstances caused by the coronavirus, the Tax Administration will ease the terms of payment arrangements for the time being. In addition, the Ministry of Finance is preparing a legislative amendment that will temporarily lower late-payment interest rates for taxes in a payment arrangement. (To be determined)

Main sources of information : Customs' web site, tax Administration's website



Customs Measures

Duty relief

- Relief from Customs duties and import VAT for sanitary equipment intended to be donated to State or competent authority recognised charitable organisations
- The French customs authorities have requested the EU Commission to allow the set-up of this relief. As of today, the EU Commission has not yet granted it
- Several formalities must be carried out in order to benefit from the relief, also at the time of Customs clearance

EU definition of exporter

- Postponement of the date of entry into force of the new Customs definition of exporter to 1 October 2020

Masks' supply

- Requisition of masks stocks of respiratory protection masks and anti-projection masks (i.e. masks of type FFP2, FFP3, N95, N99, N100, P95, P99, P100, R95, R99, R100 as well as those complying with standard EN 14683) currently present on the French national territory.
- Import of masks is possible but stocks of imported masks may also be subject to total or partial requisition above a threshold of 5 million units per quarter and per legal entity,
- Specific formalities on imports may need to be carried out

Customs audits

- Suspension of Customs audits
- Suspension of procedural acts (infringement notifications and assessments) for ongoing controls

Payment facilities

- French customs authorities (DGDDI) has set up an exceptional procedure allowing importers to defer the payment of customs duties, indirect contributions and other taxes collected by the French Customs Administration.
- These easements will be granted to companies facing proven financial difficulties

Excise

- French Customs authorities published a Notice for companies wishing to manufacture sanitizers and for alcohol producers supplying those companies
- It is possible to replace denatured alcohol with natural alcohol in the manufacturing process
- French Customs authorities specified the conditions for benefiting from an excise duty exemption

Exemption from dock dues

- Supply and import into French Overseas Departments and Territories of sanitary equipment is exempted from dock dues under certain conditions

Main sources of information : French Customs authorities' Notices, Non-official communications, Decree 2020-293 of 23 March 2020, Law of 23 March 2020 rectifying the Budget for 2020



Customs Measures

Duty relief

- Free deliveries (donations) to institutions responsible for the medical care of the Covid-19 risk groups (e.g. hospitals and old people's homes) are exempt from import duties. EU-Code C26 to be stated on customs declaration.
- Regarding the importation of items for disaster victims of the COVID-19 pandemic crisis, e.g. medical, surgical and laboratory equipment for emergency treatments, Customs has implemented a fast track to accelerate the importation. The importers should use a special code in the customs declaration called 9DFA "*Einfuhr von medizinischen Hilfsgütern aufgrund der Corona-Situation*".

Customs clearance

- Customs declarations can be submitted in advance (before the goods are presented to the customs authorities) through ATLAS IT-Service in order to ensure a faster clearance.
- Possibility to apply for a suspension of enforcement measures.

Payment facilities

- Possibility to defer the payment of taxes collected by the customs authorities (e.g. import VAT, energy tax and air traffic tax). (Effective - until 31. December 2020)
- Possibility to adjust the prepayment of taxes. (Effective - until 31. December 2020)
- Postponed deadline for the submission of annual quota notification on greenhouse gas until 15th of June 2020.

Main sources of information : German customs authorities (official website)



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Customs Measures

Import

- Irish Revenue has announced that critical pharmaceutical products and medicines will be given “green routing” status for customs purposes in order to ensure an uninterrupted importation and supply process during the pandemic.
- In response to an EU Commission Decision (C (2020) 2146 of 3 April 2020) providing for the importation of goods to combat the effects of COVID-19 from outside the European Union (EU) without the payment of Customs Duty and Value-Added Tax (VAT) from 30 January 2020 to 31 July 2020, Irish Revenue have introduced a relief from the payment of import duties and VAT for goods imported to combat the effects of COVID-19, subject to certain conditions.
- Irish Revenue have put in place a mechanism for refunding duty/VAT paid on goods imported to combat the effects of COVID-19 since 30 January 2020.

Import/export Declarations

- Given the current COVID-19 restrictions in place, a scanned copy of original documents submitted through Revenue’s online system, MyEnquires, will be accepted in the clearance of consignments. The original must be retained by all declarants and made available for inspection by Customs if requested or during a post-clearance check.

Payment facilities

- Debt enforcement activities have been suspended. In addition interest on late payments of VAT is suspended for January/February 2020 VAT returns for those in the SME sector, broadly those with less than €3million turnover. Experience of other client cases shows Revenue willingness to facilitate deferrals or phased payments of VAT liabilities due,
- Irish Revenue have extended the suspension of charging interest on late payments of VAT for March/April 2020 VAT returns for those in the SME sector.

Customs audits

- Irish Revenue have suspended audit and other compliance intervention activity on taxpayers’ premises until further notice. Where possible, Revenue will seek to finalize any open investigations online or via phone.

Customs authorisations

- Authorisations due for the renewal of existing Customs Special Procedure Authorisations in March and April have been extended to 31 May 2020. (Effective until 31 May 2020)

Excise

- Relief from Excise Duty (Alcohol Products Tax) for the manufacture of hand sanitizer products

Vehicle Registration

- Vehicle Registration Tax appointments have been cancelled from 28 March until further notice. Penalty mitigation procedures are introduced as result of being unable to register vehicles for VRT purposes.

KPMG Ireland has a dedicated website providing a range of practical guides and support to help businesses manage the impact of Covid 19

Main sources of information : Irish Revenue website, Irish Government



Customs Measures

Duty relief

- VAT exemption and duty free imports of: equipment used for research, diagnosis and medical treatment offered as a gift or purchased; goods intended to be donated to State bodies, approved charitable or philanthropic organisations, and rescue units; goods received in the framework of international relations.
- VAT exemption and duty free import for PPE intended for: entities or organisations governed by public law and by other charitable or philanthropic entities; as well as on goods imported for free circulation by the First Aid Units."
- VAT exemption and duty free import for PPE and invasive and non invasive ventilation tools intended for: a) Regions and autonomous provinces; b) Local authorities; c) Public administrations and public bodies ;d) Public hospital structures or accredited and/or included in the regional emergency network; e) Persons performing essential services and of public utility and/or public interest.
- Specific conditions and circumstances should be met in order to apply the benefits.

Masks' supply

- Requisition of surgical masks and PPE (in import under certain condition). It should be noted that with Order of the Extraordinary Commissioner No. 6 dated 28 march 2020, PPE intended for the persons indicated in the Circular cannot be requisitioned

Customs authorisations

- It is not possible to propose new AEO requests, approved exporter and an extension of the terms for re-export of goods bound to ATA Carnets except in cases of absolute necessity.

Payment facilities

- No suspension for post-clearance recovery of customs duties
- Suspension of payment terms deriving from payment demands issued by collection agents (postponed to 30th June 2020)
- Postponement of payments for holders of debit accounts

Export

- As a general rule banning of exports of personal protective equipment (PPE) including invasive and non-invasive ventilation tools.
- Export operation of the abovementioned products is possible only if it is available the MAECI (Ministry of Foreign Affairs and International Cooperation) authorisation

KPMG Trade & Customs Italy Approach

- Customs assistance to all the economic operators who are in need of assistance in order to perform urgent import operations of masks and other devices to be used to face the COVID-19 emergency.
- The assistance is given for free, given the emergency situation.

Main sources of information : Italian Customs Authority Notices, communications, determinations, orders of the Extraordinary Commissioner



Customs Measures

Customs formalities

- A number of processes will start being carried out electronically including:
 - Uploading and accessing all documents related to imports in the National Import and Export Systems. Prior to COVID-19, such system was planned to be implemented in Q3 of 2020. This measure applies both for the case of full load containers as well as groupage consignments transported by sea;
 - The processing of transit documents (T1), inward and outward applications, end-use and temporary admission (TA) and other procedures related with export consignments (by email to specialprocedures.customs@gov.mt);
 - Freeport terminal gate passes will be processed electronically (applications at gatepass.customs@gov.mt). (Effective from 23rd March 2020, mandatory from 1st April 2020)
 - authorisation of Fuel Stores for vessels will be made electronically.

Main sources of information : Notice published on the Customs website

Customs Measures

EU definition of exporter

- The Dutch Customs has postponed the new definition of exporter, due to the corona crisis. After 1 April, a non-Union company is still allowed to be mentioned as exporter in the export declaration. (Effective until 15 days following the month in which the overall corona measures in the Netherlands are terminated)

Payment facilities

- Companies can request for a payment extension with respect to customs duties and excise (including those applicable on non-alcoholic beverages) (Effective until 15 days following the month in which the overall corona measures in the Netherlands are terminated)
- Dutch Customs will not impose penalties if companies do not comply with customs obligations on time, as a result of the corona crisis

Duty relief

- Special exemption for the import of personal protective equipment

Customs authorisation

- Companies can request for tailor-made solutions if they are unable to meet the solvency requirements of an AEO authorisation, the customs representative authorisation or the reduction or waiver of the guarantee under a comprehensive guarantee authorisation.
- The period for current applications for authorisations that cannot be properly completed due to the coronavirus will be suspended. If a company has applied for the authorisation electronically, it should register the extension in the European Application System 'CDS' (Customs Decisions System).
- Tailor-made solutions are available for companies that are in urgent need for a specific customs authorisation.

Export restrictions

- Export restrictions for personal protective equipment (only permissible if companies have an export license).

Other measures

- Companies can request for tailor-made solutions if they cannot meet the strict statutory deadlines, such as the submission of supplementary customs declarations (monthly declaration).
- Companies are advised to submit administrative appeals or refunds and emission requests on a pro-forma basis. Circumstances will be taken into account when statutory deadlines are missed.
- The failure to meet the statutory deadline for transit procedures as a result of the corona measures will be treated as an excusable delay.

Main sources of information : Dutch Customs authorities' Notices



Customs Measures	Main sources of information
<p>Customs clearance</p> <ul style="list-style-type: none"> — The Customs Authorities state that freight transport is operating as normal and no limits have been announced. It is stated that all transport of goods, imports and exports, which do not involve the carriage of passengers, shall be as normal on road, train, ship and aircraft. Airports, ports and border crossings are kept open for such traffic. (Effective 15.03.20) — As a result of the outbreak of corona, a temporary customs regulation has been adopted. New regulations apply to business operators who use direct driving. The deadline for submitting a completed declaration is extended from 10 to 30 days (Effective 20.03.20) <p>Duty relief</p> <ul style="list-style-type: none"> — Import of emergency consignments with contamination equipment and other medical supplies in connection with the corona eruption is permitted without collection of customs duties and import VAT. (Effective 27.03.20) <p>Proof of origin</p> <ul style="list-style-type: none"> — Certificate of movement EUR. 1 can be sent to Tvo.Oslo@toll.no for stamping The Customs Agency recommends exporters / forwarders not to come to our dispatches to get stamped goods certificates EUR 1 during these Corona times. Exporters / freight forwarders are advised to use the declaration of origin (invoice declaration) to the greatest extent possible Effective (31.03.20) 	<p>Health certificate</p> <ul style="list-style-type: none"> — Exemptions for plant health certificate for certain fruits and berries. For a period, the Norwegian Food Safety Authority may grant an exemption. On application, the Norwegian Food Safety Authority may grant exemption for plant health certificate upon importation of certain fruits and berries. If you have been granted an exemption, please state this in section 44 of the Customs declaration by quoting the code ""P2"" and the reference to the decision. Effective (31.03.20) <p>Export restriction</p> <ul style="list-style-type: none"> — Requirement for permission to export personal infection control equipment. Norway has adopted the same requirements as the EU. Export permit requirements do not apply to exports to the EU and EFTA countries. From today, an export permit from the Directorate of Health is required to export personal contamination equipment. The ban is limited to mouthwashes, goggles, disposable gloves and protective suits. It is allowed to export without authorisation to the EU (including the United Kingdom) and the EFTA countries, as well as the Faroe Islands, Andorra, Monaco, San Marino and the Vatican City. The export permit requirement applies until further notice.

Main sources of information : Norwegian Customs Authorities



Customs Measures

Duty relief

- "Reduction of the VAT rate to 0% for delivery of:
 - medical devices;
 - In-vitro diagnostic medical devices;
 - Laboratory glasswares and laboratory apparatus;
 - Medicinal products and active substances;
 - Disinfectants;
 - Specialized diagnostic tests;
 - Personal protection equipment.
- If they are intended for purposes related to combating SARS-CoV-2 virus and donated to
 - Material Reserves Agency
 - Central Base of Sanitary and Anti-Epidemic Reserves
 - Entities performing medical activities entered in the relevant list
- It is also necessary to conclude a written agreement between the taxpayer and this entity, which will determine how the goods will be used.
- The reduced tax rate may also be used for the delivery of goods made in the period from 1st February 2020 r. to the date of entry into force of the Regulation.

Customs audits

- Suspension ex officio or on request: tax proceedings or inspections, Customs inspections.
- Suspension may also be introduced by the Minister of Finance in a regulation specifying the territorial scope of suspension, types of proceedings and inspections as well as the period for which suspension occurs. The basis in this case will be the period of validity of the epidemic threat or epidemic status and the effects caused by them.
- The suspension period is not included in the dates of proceedings and inspections. (Not effective, draft proceeded by parliament)

Main sources of information : The bill adopted by the lower chamber of the Polish parliament on March 28, 2020, Regulation of the Minister of Finance of March 25, 2020



Customs Measures

Duty relief

- Permission granted to the Portuguese state agencies or other philanthropic organisations to import protective equipment and relevant medical equipment on this COVID-19 pandemic situation with the exemption of payment of customs duties according to Articles 74 to 80 (material distributed free of charge to disaster victims) of Council Regulation (EC) 1186/2009 of November 2009, as well as the exemption of VAT payments on those products according to Articles 51 to 57 of Council Directive 2009/132/EC of October 2009 (transposed into domestic law through Articles 49 to 55 of Decree-Law no. 31/89 of 25 January).

Main sources of information : The Portuguese State of Tax Affairs Order no. 122/2020.XXII



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Customs Measures

Duty relief

- Exemption from Customs duties for certain products constituted as medical emergency stocks by the Emergency Department within the Ministry of Internal Affairs.

Payment facilities

- Deferment for import VAT only for the goods intended to prevent and combat the spread of coronavirus COVID-1
- Fiscal obligations due from 21.03.2020 and not paid within 30 days following the termination of the state of emergency will not be considered outstanding fiscal obligations. Consequently, the deadline for the payment of such “deferred” obligations is postponed to 16.05.2020 (16.04.2020 (end of emergency state) + 30 days). Even though technically this provision covers also customs duties, VAT and excise duties, at this moment there is no possibility to by-pass the payment of this taxes at the moment of importation and consequently to benefit from the aforementioned legal provision.

Main sources of information : Russian government, Russian Customs authorities



Customs Measures

Duty relief

- Exemption from import customs duties for personal protective equipment, disinfectants, diagnostic reagents, certain types of medical equipment and materials. Effective until September 30, 2020. The relevant Decision of the Eurasian Economic Union shall enter into force on April 3, 2020 and shall apply to legal relations arising from March 16, 2020.

Customs audits

- Commission of the prime minister: suspension of customs audits (planned on-site customs inspections) until 1 May 2020. With the exception of unscheduled inspections, the basis of which is harm to life, health of citizens, checks which result in the issuance of permits, licenses, etc.

Export

- Temporary restrictions on the export of medical masks, gloves and goggles, biohazard suits, medical robes, antiviral medicines, gauze and some other products. Effective until June 1, 2020.

Main sources of information : Russian government, Russian Customs authorities



Customs Measures

Export

— Temporary prohibition of export of good under tariff lines (From March 27, 2020 for a period of 30 days):

1206 00 99 00	1512 19 90 00	1703 90 00 00	2102 10 31 00	2102 10 39 00	3401 11 00 00	3401 20 90 00
3401 30 00 00	3402 90 90 00	9619 00 81 00	9619 00 89 10	4818 20 10 00	4818 20 99 00	9004 90 10 00
6307 90 98 00	6307 90 92 00	4818 50 00 00	4818 90 10 00	4818 90 90 00	4015 90 00 00	4015 11 00 00
4015 19 00 00	6210 10 92 00	2828 90 00 00	3808 94 10 00	3808 94 20 00	3808 94 90 00	3402 12 00 00
2207 10 00 00	2207 20 00 00	2208 90 91 00	2208 90 99 00	(baby wipes excluded from line 3401 11 00 00)		

— Export ban on medicines. Medicines that are manufactured solely for the foreign market and medicines that are subject to re-export procedure by a foreign entity are excluded. (From March 16, 2020)

Duty relief

- Alcohol classified under tariff line 2207 10 00 00 is exempt from customs duties (MFN rate is 30%)
- Government bodies, local self-government bodies, public enterprises, public institutions, other non-profit organisations and associations, as well as domestic and foreign charities may receive donations and humanitarian aid exempt from customs duties and VAT

Payment facilities

— Deadlines for filing appeals against first instance authorities and decisions by tax authorities have been extended, as is the case with deadlines for filing appeals against first instance assessments and decisions by customs authorities that relate to determination of liabilities for payment **of import duties, their payment and collection. Deadlines have been extended for the period of 15 days following the date of lifting of the state of emergency. (From March 24, 2020)**

Border crossing

- Closure of all border crossing for passenger's entrance into RS (From March 20, 2020)
- Closure of the specific border crossing (From March 12, 2020)

Standards

— Implementation of technical requirements and standards is suspended, under the specific conditions and with the approval from the Medicines and Medical Devices Agency. (From March 2, 2020)

Main sources of information : Several decisions and Decrees



Customs Measures

Duty relief

- VAT exemption in the import of goods intended for disaster victims, of a charitable nature (defined in EU Regulation 1186/2009). The VAT exemption is subject to its authorisation by the Spanish Tax Authorities, which may be electronically requested and granted. The import should be made by government bodies or authorized entities of a charitable or philanthropic nature.
- Customs duties exemption in the import of goods intended for disaster victims, of a charitable nature (defined in EU Regulation 1186/2009). While awaiting its validation by the European Commission, such goods may be imported duty free if the importer provides a guarantee covering the duties amount and submits a specific declaration where it agrees to pay potential customs duties in case these are finally not exempt. The import should be made by government bodies or authorized entities of a charitable or philanthropic nature. (Effective, subject to authorisation)
- Update : Spanish Customs Authorities have published a new guideline, where it is stated that importers different than State bodies or charitable / philanthropic organisations may also enjoy the duty-free treatment if a specific procedure is followed.

Customs audits

- Suspension and extension of terms regarding audits/ inspections: the period to submit documentation requested by the Tax authorities before March 17th has been extended to April 30th 2020, and the period to provide the documentation requested after March 17th is extended until May 20th 2020.

Payment facilities

- Possibility of defer the payment of customs duties and import VAT arising from customs declarations up to six months, under the following conditions (among others): the debt amount is between 100 euros and 30,000 euros, foreseen for importers with a volume of operations not exceeding 6M euros in 2019.

Customs formalities

- Acceptance of customs bank guarantees in electronic format (scanned copies), where the usual procedure is the physical registration of the original bank guarantee.
- Where it is not possible to physically stamp the ATA carnets, a copy should be sent by electronic means and the Customs Office will issue a receipt of the presentation by electronic means.
- The sealing of goods in transit may be replaced by a description of the goods which is sufficiently precise to easily identify them and which specifies the quantity and nature of the goods and their particular characteristics.
- Simplification of import pharma authorisations request for sanitary and non-sanitary products used in the treatment of Covid-19 or to prevent its spread: masks, gloves, coveralls or goggles, as well as medical devices such as surgical masks, examination gloves and certain types of gowns
- Easing of formalities related to certificates of origin: acceptance of scanned copies while Covid-19 measures are in force. A specific procedure has been enabled to electronically issue EUR-1 certificates of origin.
- Due to the restrictions in force for on-site procedures, phone numbers for each Customs Office in Spain have been published.
- All the EUR-1, EUR-MED and A.TR certificates will be issued "a posteriori". For this reason, exporters are encouraged to request origin self-declaration authorisations, such as the approved exporter authorisation and registered exporter within REX system.

Export

- In Spain the Ministry of Industry and Commerce is the competent authority to issue export licenses and authorisations, such as the ones in Commission Implementing Regulation 2020/402 of 14 March.

Other

- Freelance workers and SMEs are allowed to request a payment deferment of invoices for supplies of electricity, natural gas, manufactured gases and liquified petroleum gases by pipeline. Likewise, supplies' distributors will be able to postpone the payment of VAT and excise duties on invoices where the payment has been suspended.

Main sources of information : Spanish Customs authorities' Notices, Spanish Royal Decree 8/2020



Customs Measures

Payment facilities

- Possibility, under certain conditions, to defer the payment of the Customs debt and other taxes collected by the Swedish Customs authorities.

Duty relief

- Reliefs from customs duties and import VAT for goods intended to be imported to State bodies, approved charitable or philanthropic organisations, and rescue units. (Effective but under validation process of the Commission)

Customs audits

- Suspension of Customs audits, (to be verified, Non-official communication)

Other measures

- Swedish Customs has also contributed with protective equipment for health care from their own stocks.

Main sources of information : Swedish Customs authorities' Notices



Customs Measures

Duty relief

- Switzerland suspends import duties on certain medical goods from 10 April to 9 October 2020
- The concerned commodity codes are the following: 2847.0000 3808.9480 3926.2010 3926.2090 3926.9000 4015.1100 4015.1900 4015.9000 4818.5000 4818.9000 6113.0000 6114.2000 6114.3000 6114.9010 6114.9090 6116.1000 6210.1000 6210.2000 6210.3010 6210.3090 6210.4000 6210.5010 6210.5090 6211.3200 6211.3300 6211.3910 6211.3990 6211.4210 6211.4290 6211.4300 6211.4910 6211.4920 6211.4990 6216.0010 6216.0090 6307.9099 6505.0010 6505.0080 6505.0090 9004.9000 9020.0000

Payment facilities

- Possibility, under certain conditions, to defer the payment of the Customs debt and other taxes collected by the Swedish Customs authorities.
- Swiss government announced additional assistance for companies on 20 March 2020. Businesses should have the possibility to extend payment periods for VAT, customs duties, special excise taxes and incentive taxes, without having to pay interest on arrears. For this reason, the interest rate will be reduced to 0.0 percent in the period from 21 March 2020 to 31 December 2020. No interest on arrears will be charged during this period.

Main sources of information : Swiss Federal Tax Authority



Customs Measures

Duty relief

- HMRC have introduced a relief on the import of medical supplies and equipment, protective garments and similar goods imported from non-EU countries to combat the impact of COVID 19. The relief will be made under Council Regulations (EC) 1186/2009, Articles 74-80, Council Directive 2009/132/EC, Articles 51-57, and will apply immediately.

Payment facilities

- Deferral of UK VAT due in between 20 March 2020 and 30th June 2020 up till the 31st March 2021. All VAT deferred payments are required to be paid by the 31st March 2021.
- HMRC offering additional Time to Pay (TTP) facilities for businesses that have missed or might miss their next tax payments due to COVID-19. Not applicable to Import Vat or customs duty.

Customs procedures

- HMRC have implemented an automatic extension scheme on all UK authorised customs special procedures

Other measures

- Our understanding is that there is a priority for movement of goods - medical or scientific supplies etc. - to be as quick as possible across the UK border. Border Force and HMRC are introducing a combined coordination unit, pulling information in from across Government to collate all border issues and smooth the border process.

Main sources of information : HMRC Guidance, Government webiste



Middle East

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Customs Measures

Duty relief

- Customs duty exemption for food, medical equipment (COVID-19) :the General Authority of Customs in addressing the effects of the coronavirus (COVID-19) pandemic has issued a directive exempting food and medical equipment from customs duties for a period of six months
- The exemption from customs duty applies for 905 different items listed in the customs clearance system. These included basic food items and a number of medical devices

Customs Measures

Duty relief

- Customs duty shall be applied at the rate of 0% for the importations to be made within the scope of the final use of bulk ethyl alcohol.
- Additional customs duty has been removed for Medical Masks (Single use only), Ozone Therapy, Oxygen Therapy, Aero-therapy, Artificial Respiration or Other Therapeutic Respiratory Devices.

Customs audits

- Measures taken in the procedures to be carried out on import controls of vegetable food and feeding stuff in terms of minimum contact and protection of personal health.

Export

- During the exportations of CPR equipment, ventilators, oxygen concentrators, anesthesia patient / ventilator circuits, cannulas, the intubation tube and intensive care monitors permit shall be obtained from the Turkey Medicines and Medical Devices Agency.
- Ethyl Alcohol, Cologne, Disinfectant, Hydrogen Peroxide and Melt blown fabrics have been added to the list of goods that requires export registration.
- During the exportations of the gas, dust and radioactive filtered masks, medical and surgical masks, medical sterile gloves, protective work clothes and liquis-proof gowns and protective glasses under the personal protective equipment regulation Turkey Pharmaceuticals and Medical Devices Agency permit shall be requested.

Other measures

- Suspension of animal entrances into the country. (Exotic animals and invertebrates, amphibians, dogs, cats, ferrets, ornamental fish, reptiles, rodents, domestic rabbits and all birds) Ventilator, ecmo, oxygen concentrator, ventilation consumables, patient circuits (anesthesia/ventilator circuit), IV cannula and intensive care monitors have been added to the list of goods prohibited to export and required prior authorisation. (Effective between 16 March-30 April)
- Requisition of masks stocks (Mask producers have been warned to make contract with the Ministry of Health.
- Postponement of the expos organized between 16 March-30 April in Turkey to the period after May 1, 2020

Main sources of information : Notice of Ministry of Agriculture and Forestry, Communiqué 2020/6, Presidential Decision 2284 and 2286 dated 25 March 2020 Presidential Decision numbered 2285 & 2286, Notice of General Directorate of Customs numbered 53291166 and dated 17 March 2020, Turkey Pharmaceuticals and Medical Devices Agency Notice dated 04 March 2020, Non-official communication-Interior Minister Süleyman Soylu's statement



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Americas

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Customs Measures

Duty relief

- A 0% import duty rate has been established for several goods (e.g. personal protection equipment, medical equipment and tools, etc.).
- The imports of such goods are exempted from the application of the statistics fee.

Other measures

- By means of Decree Nbr. 297/2020, the President established a measure of "social preventive and mandatory isolation", aimed at protecting public health. Among other activities, pressing and essential activities related to international trade are exempted of such measures.
- However, as a consequence of such measure, Customs is currently handling essential import and export operations and verifications with reduced staff and shifts.
- The above referenced exemption was extended to the following activities related with international trade: exports of products already elaborated, and imports deemed to be essential for the functioning of the economy.

Main sources of information : Sections 1 and 6 of Decree Nbr. 297/2020, published in the National Official Gazette on March 20th, 2020, Section 1.4 of Administrative Decision Nbr. 450/2020, published in the National Official Gazette on April 3rd, 2020, Sections 1 and 2 of Decree Nbr. 333/2020, published in the National Official Gazette on April 2nd, 2020.



Customs Measures

Duty relief

- Temporary reduction of the Tax on Industrialized Products (IPI) rates on the products mentioned in the Decree No. 10.285 of March 20, 2020
- Temporary reduction in the rate of the Import Tax under article 50, paragraph d, of the Treaty of Montevideo of 1980, internalized by Legislative Decree No. 66 of November 16, 1981, with the purpose of helping to prevent the Corona Virus / Covid-19 pandemic
- Temporary reduction, to zero percent, of the rate of the Import Tax under Article 50, paragraph d, of the Treaty of Montevideo of 1980, internalized by Legislative Decree No. 66 of November 16, 1981, with the objective of helping to prevent the Corona Virus / Covid-19 pandemic

Customs clearance

- Simplification and acceleration of the customs clearance of imported goods destined to combat Covid-19. The measure is focused on keeping a fast flow of goods, commodities and raw materials to combat the pandemic, as well as speeding up the delivery of cargos. In addition, includes imports promoted by certified importers in the modality AEO (Authorized Economic Operator) in a more simplified import procedure
- Changes the SRF Normative Instruction No. 680/2006, which regulates the customs clearance of imports
- Possibility of registration of Import Declaration, before the release of goods, in the jurisdictions of this Customs, for goods listed in Annex II of IN SRF No 680/2006, while the measures to combat the Coronavirus (Covid-19)

Export

- Changes Ordinance No. 19/2019, which provides for the issue of licenses, authorizations, certificates and other public export documents through the Single Foreign Trade Portal of the Integrated Foreign Trade System (Siscomex), to provide the Special Export License for Covid-19 Combat Products.
- Prior authorization for the export of chloroquine and hydroxychloroquine, azithromycin and their salts intended for Covid-19 combat.

Suspension of anti-dumping duties

- Temporary suspension of the anti-dumping duties on vacuum plastic tubes for blood collection and syringes (NCM 3822.00.90; 3926.90.40; 9018.39.99; 9018.31.11; 9018.31.19) imported from China, Germany, the United Kingdom and the United States

Other measures

- Facilitation, on an extraordinary and temporary basis, on the requirements for the fabrication, importation and acquisition of medical devices identified as a priority for use in health services, due to the international public health emergency related to SARS-CoV-2.
- Reviews and consolidates the measures in response to the public health emergency in water transport and port facilities due to the coronavirus epidemic (COVID-19).

Main sources of information : Decree nº 10.302, of April 1st, 2020, Foreign Trade Board - several Resolutions and ordinances, Special Secretary of the Internal Revenue Services – Normative Instructions



Customs Measures

Duty relief

- Temporary elimination of import tariffs on certain products (e.g. essential items including, but not limited to, face masks, surgical gloves and disinfectants) imported by public health agencies, hospitals and testing sites, and first response organizations (also exempted from sales taxes)

Payment facilities

- Extension of timeframes for payment of customs duties and and GST (deferred to 30 June 2020)
- Waiver of Late Accounting Penalties: 45 business days grace period before late accounting Penalties for releases between Mar 11,2020 and May 14, 2020

Import

- COVID-19 Tariff Classification and Other Information to Import Medical Supplies
- Electronic submission in lieu of certain paper submissions. Vancouver, Toronto, Windsor, Montreal and Halifax first ports to implement

Other measures

- SIMA Duties continue to apply and are deferred as outlined in CN20-11

Main sources of information : CBSA Customs Notice 20-08, CBSA Customs Notice 20-10, CBSA Customs Notice 20-11, CBSA Customs Notice 20-12, CBSA COVID-19 Commercial Update



Customs Measures

Duty relief

- 0% of tariff rate applicable on the importation of some HTS codes related to medicines, medical equipment. The respective list of HTS codes has been generated
- A rate of 0% applied on the importation that will be done by Airlines in charge of the transportation of cargo or passengers. The respective list of HTS codes has been generated.

Customs procedures

- Priorization of procedures related to clearance process for AEO and importation of goods related to the prevention of COVID-19
- The commercial and industrial users of the Free Trade Zones (FTZ) will be able to operate outside of the FTZ area with the previous authorization of the Operator User. To take out the telecommunication equipment, users must use the transaction codes listed on the new regulation

Customs authorisations

- The term of authorization to be recognized as a Permanent customs user (“Usuario Aduanero Permanente – UAP” in Spanish) and Highly exporting user (“Usuario Altamente Exportadores-ALTEX” in Spanish) has been extended. The Global guarantees demands for this kind of users may also be extended

Deadlines suspension

- The terms of all the procedures and administrative actions involved on Customs matters are suspended
- The Financial intelligence entity of the country (“Unidad de información y Análisis Financiero – UIAF in Spanish), announced the suspension of terms on the foreign trade sector. This suspension doesn't implicate the exoneration of the obligation, hence, once the state of emergency is over, the agents must comply with the presentation of the correspondent information.

Export

- The exportation and the re-exportation of some specific goods under some HTS codes are prohibited.

Other measures

- Closure of all the international borders
- The Certificates applicable for Venezuela, Perú, Bolivia, Cuba, ALADI, MERCOSUR, Costa Rica, México, Chile, Ecuador and Pacific Alliance will be emitted on PDF format, with digital signature and digitized stamps. The others (European Union, EFTA, Panamá, CARICOM, ACE 59 and the form for third parties), shall be emitted in physical form, and delivered by appointment on the correspondent sectional of the customs authority.

Main sources of information : Decree 410 on March 16th,2020, Decree 463 on March 22th,2020, Decree 412 on March 16th,2020, Decree 402 on March 13th,2020, Resolution 380 on March 10th,2020, Resolution 385 on March 12th,2020, Decree 439 on March 20th,2020, Resolution 0457 on April 2nd, 2020, Customs memorandum 00061 on April 3rd, 2020



Customs Measures

Duty relief

- Temporary exclusion of certain products from the additional duty of 25% on a list of 19 products from China (imposed on 1 September 2019).
- Temporary exclusion of certain products from the additional duty of 25% on a list of products from China (imposed on 1 September 2019).

Section 301

- Comments requesting exclusions from Section 301 Tariffs on imports from China for medically necessary goods available until June 25.
- The comment period will remain open until June 25 and the USTR stated it will review comments on a rolling basis; however, trade and customs professionals expect that the USTR will not wait for the comment period to close before making determinations. The USTR's action may provide an opportunity for companies in the life-science sector to obtain tariff relief from Section 301 customs duties. The notice indicates that relief is not dependent on imports of finished goods—components will also be considered for an exclusion.
- Increased Section 301 exclusions for medical products

Customs clearance

- Increased flexibility for in-bond time frames

Main sources of information : United States Trade Representative, Docket USTR-2020-0014, United States Trade Representative, various Federal Register Notices, Trade Operations Director, Port of Laredo



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Asia and Oceania

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Customs Measures

Export

- On 30 March 2020, the Australian Government has implemented a temporary prohibition on the export of certain COVID-19 goods. The goods include:
 - Disposable face masks;
 - Disposable gowns;
 - Disposable gloves;
 - Goggles, glasses and eye visors
 - Alcohol wipes;
 - Hand Sanitizer.
- There are a number of exemptions including allowing for the exports when they are by an Australian manufacturer or where the export of these products is part of a normal business activity, provided the goods are not sent through international mail.



Customs Measures

Customs clearance

- Set up 'green' channels for quickly checking of donated goods;
- Emergency and charitable donations shall be registered and released first, tax reduction and exemption related procedures shall be made up later;
- The Customs shall examine the goods, and the consignee or consignor may entrust an agent to assist on the spot
- Simplified inspection process of medicals and epidemic prevention goods imported

Duty relief

- Moderately expand the scope of duty-free import of charitable donated goods, and the imported goods donated for Covid-19 prevention shall be exempt from import duties, VAT and consumption tax;
- For the duty-free imported goods that meet the requirements and have been taxed, the payments shall be returned;
- The qualified duty-free goods originating in the US shall not be subject to the imposition of additional duties on the US and the tax payments shall be returned.

Deferred tax payments

- The tax collection payment of January was postponed to Feb.24;
- Where the time limit for payment expires within the date of resumption of work, the tax shall be paid within 15 days after the work resumption date, and no overdue fines shall be charged ;
- For the overdue payment of imported goods, the levy date shall be postponed to the work resumption date.

Processing trade and others

- For overdue business of processing trade enterprises, the Customs shall handle the extension formalities and the enterprises may supplement the materials afterwards;
- The bonded goods donated or expropriated shall be released as soon as they are registered by the Customs;
- The Customs shall give priority to the import goods for Novel Coronavirus Pneumonia (Covid-19) prevention for registration or filing
- Additional tariff will not be imposed on US-origin goods imported for donation purpose, for Coronavirus prevention. For other US-origin goods, companies can apply for exclusion of the additional tariffs under new application mechanism



Customs Measures

Customs formalities

- There is flexibility in submitting original SKA Form E as a result of COVID-19 pandemic, i.e. copy/scan of SKA Form E can be submitted to claim preferential tariff as a temporary replacement of the original SKA Form E, for the SKA Form E issued starting from 30 January 2020, while the original one has to be submitted to the Customs Office where the import is performed no later than 90 (ninety) calendar days after registration date of Import Declaration.

Excise

- Factories or storage areas of ethyl alcohol may be given excise exemption for social purposes as raw material for the manufacture of hand sanitizers, surface sanitizers, antiseptics, in the context to prevent and control COVID-19, by submitting request and attach statement letter from government agency stating that ethyl alcohol is only used for the prevention and control COVID-19 in the case that orders are made by government agencies or recommendation letter from government agencies who deal with disaster management in terms of orders made by non-governmental organisations.

Duty relief

- In order to facilitate entry of goods by obtaining the exemption of customs duty, excise, and/or tax in the framework of import and the exemption to the provisions of the import trade system to avoid and resolve COVID-19 can be carried out by the specific steps and procedures.
- Income Tax Art. 22 on importation performed by specific importer shall be exempted upon request of Exemption Certificate, applicable only to specific Business Classification Codes (102 industry codes as attached to Attachment F of the regulation) and/or Company under Importation Easiness for Export Orientation (“KITE”) license;
- VAT : On specific taxpayers can be given preliminary refunds as low risk taxable entrepreneur.

Main sources of information : Circular Letters No. SE-02/BC/2020, No. SE-04/BC/2020, National Standard Procedure between the Directorate General of Customs and Excise and the National Disaster Management Authority (“BNPB”) No. 01/BNPB/2020, No. KEP-/13/BC/2020, National Standard Procedure between the Directorate General of Customs and Excise and the National Disaster Management Authority (“BNPB”) No. 01/BNPB/2020, No. KEP-/13/BC/2020



Customs Measures

Measures announced	
<ul style="list-style-type: none">— Delayed payment of duties/instalment payment— Suspension of Customs audits— Filing paperless duty drawback	



Customs Measures

Import / Export

- Priority is given to the import and export customs clearance of goods that need to be cleared urgently, such as relief goods related to countermeasures against coronavirus and goods for securing lifelines.

Duty relief

- If it can be confirmed that the goods being imported will be provided free of charge, the duty and JCT imposed on the goods will be exempted. In making a declaration of import of relief goods, etc. pertaining to the said measures, a declaration may be made in a simplified form in the procedures to be followed.
- Export of relief goods can also be declared using a simple form.

Customs procedures

- In the event that the coronavirus causes difficulties in customs clearance procedures, Japan Customs are providing a flexible response as follows:
 - Declaration at a convenient customs office
 - Handling of seal. (i.e. for items that require the importer/exporter's or customs broker's seal, such seal is not required.)
 - Handling of items for which the original must be submitted or presented in writing (i.e. Documents may be extended or submitted electronically.)
 - Telework of Customs Brokers
- If it is found to be difficult to submit a certificate of origin, the submission will be postponed. Please note that this treatment requires the submission of a certificate of origin of export country itself. Therefore, if importer is unable to submit the Certificate of Origin of the export country, importer will not be able to apply the preferential tariff rate, and importer will need to file an amended return if there is a shortfall in the amount of duty and other tax

Main sources of information : Japan Customs website



Customs Measures

Payment facilities

- The deadline for excise tax form filing and payment occurring during the period from 1 March 2020 to 31 May 2020 is extended to 15 July 2020 for operators of excisable entertainment businesses that are temporarily closed due to the COVID-19 outbreak. The excisable entertainment businesses that are subject to this relief measure include:
 - Night clubs, discotheques, pubs, bars, cocktail lounges, including places that sell food and alcoholic beverages with music or other entertainment performances; and
 - Bathhouses, spas, massage parlors, gambling places, such as racecourses, and golf courses.
- Deadline of excise payment is extended for petroleum and petroleum-related business operators from the 10th day to the 15th day of the month following the month that petroleum or petroleum products are brought out of the factory or bonded warehouse. The extension is applicable for excise tax liabilities occurring from 1 April 2020 to 30 June 2020.

Duty relief

- Tax relief measures for business operators
- Import duties on goods used for treatment, diagnosis or prevention of coronavirus infection (COVID-19) as per the list specified by the Ministry of Public Health will be exempt from the effective date of the Notification of the Ministry of Finance to 30 September 2020. The Notification is yet to be formally released.
- Jet fuel excise has been reduced from THB 4.726 per liter to THB 0.20 per liter for airlines operating domestic flights until 30 September 2020.

Main sources of information : The Government has released the relief measures to aid individuals and business operators affected by the outbreak of COVID-19. The Ministry of Finance expects to release further guidelines and conditions relating to these measures.



Customs Measures

Ban on export of mask

- Until April 30, 2020, the exportation of mask products under CCC 66307.90.50.19-7 (Other masks, filtering efficiency 94% or more, of textile materials) and CCC 6307.90.50.29-5 (Other masks, of textile materials) are banned in Taiwan. However, woven or knitted masks without filter of textile materials under CCC 6307.90.50.10-6 and CCC 6307.90.50.20-4, gas masks for epidemic prevention and replaceable filters under tariff heading of 9020, sponge masks under tariff heading of 3926 and paper masks under tariff heading of 4818 are not subject to the export prohibition.

Export control on fever thermometers

- From March 4 to March 31, 2020, the fever thermometers products under CCC 9025.19.90.10-1 (including infrared non-contact forehead temperature gun, contact forehead temperature gun, ear temperature gun, electronic thermometer, infrared temperature thermograph, etc.) could not be exported from Taiwan without the approval issued by the Taiwan Bureau of Foreign Trade of the Ministry of Economic Affairs.

Temporary adjustment rate on the importation of mask and undenatured alcohol concentration above 90%

From February 27 to May 26, 2020, importation of mask and undenatured alcohol concentration above 90% could be subject to the temporary adjustment rates.

- For the raw material of medicinal alcohol under CCC 2270.10.90.22-0 (Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 90% vol), the temporary adjustment rate 10% could be applied if the goods is used for the production of medicinal alcohol, and the approvals issued by the Ministry of Economy Affairs and Ministry of Health and Welfare are obtained. However, if the goods would be used for other purposes (e.g. for production of wine or industrial alcohol), the original duty rate of 20% should still be applied.
- The import duty rate of “textile materials production mask” under CCC 6307.90.50 mainly includes the N95 mask and general medical and surgical masks are temporarily adjusted from 7.5% to 0%.

*Please note that above-mentioned CCC code is the Standard Classification of Commodities code used in Taiwan for import declaration purpose. The first 6 digits of the CCC code are identical to the HS Code.



Customs Measures

Export of mask

- Some restrictions on exportation of masks have been implemented.

Other measures

- Authorities are considering a wide range of COVID-19 support measures, including reductions of customs duty and customs audits but such measures are not officially announced

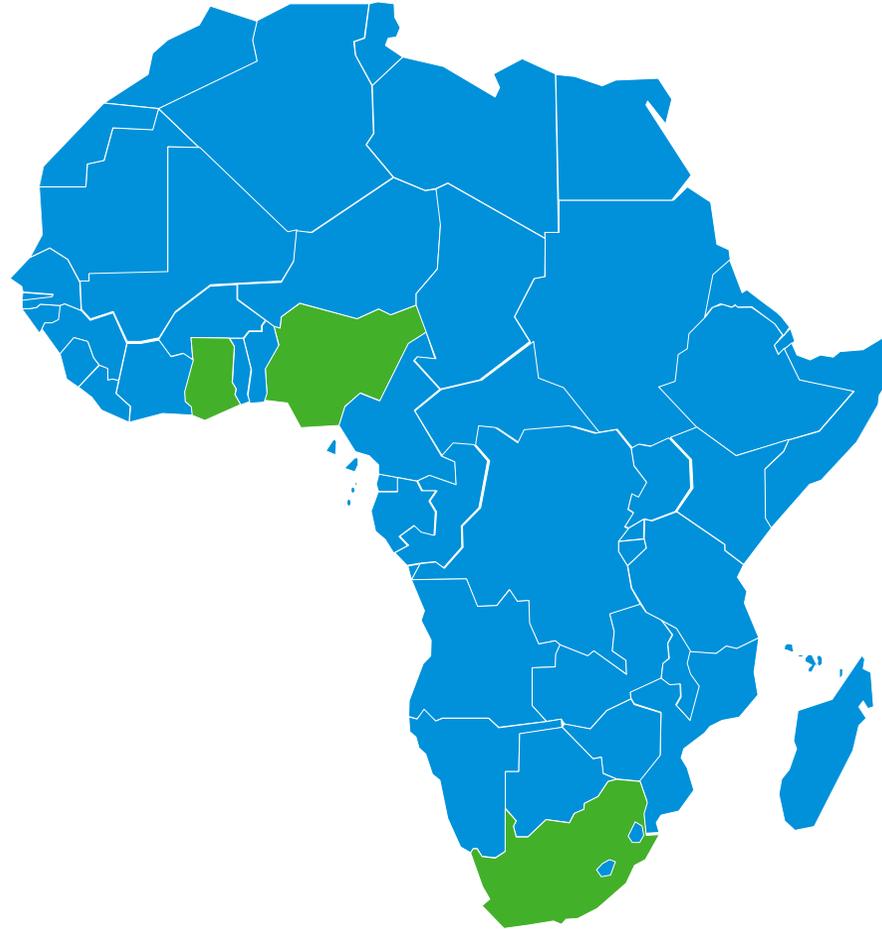


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Africa

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Customs Measures	Main sources of information
<p>– No specific changes have been announced yet in respect of custom duties.</p>	

Customs Measures

- No changes to Customs requirements as at 31 March 2020.

Payment facilities

- Extension of filing due date for Value Added Tax (VAT) from the 21st day to the last working day of the month, following the month of deduction

Main sources of information : FIRS Notice on Filing - Updates in light of Covid-19 - published March 2020

Customs Measures

Excise

- Expedited procedure for temporary registration to use ethyl alcohol to manufacture disinfectant.

Duty relief

- Rebate of customs duty and exemption of import VAT on essential goods for which an ITAC permit had been issued - Rebate Item 412.11 to the Act.

Export

- Export controls on certain products, including face masks, hand sanitizers, certain chemical compounds and certain medicaments. Export permit required

Main sources of information : Note 4(d) to Section D of Part 1 of Schedule No 6 to the Customs and Excise Act, No.91 of 1964 ("the Act"), Government Notice No R424 of 27 March 2020 SARS Media Release 27 March 2020 (Reference to Regulation No R398 IN Government Gazette 43148.



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