AGGRESSION AGAINST UKRAINE

Customs related questions

FAQ

Public information

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10. **NEW**: How customs should provide a **proof of exit of goods for the purposes of tax
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15. Article 3h of Regulation (EU) No 833/2014 as amended by Regulation (EU) 2022/428
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17. **NEW**: The **transportation and insurance costs** are to be included in the customs value. This
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different. How we can adjust the transfer price to include the transport costs, particularly
when there are **different components in one same truck**? How is the EUR 300 value to be
assessed?

18. **NEW**: Whether iron tubes under CN code 73079100 can or cannot be exported from the
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sector now need an authorisation**?

19. **NEW**: Whether the Council Regulation (EU) 2022/355 of 2 March 2022 shall be applied on
**goods in outward processing customs procedure** at the territory of Belarus, even all
components used for that processing are from the EU and the final products are re-
imported into the EU?

**VARIOUS**

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

21. **NEW**: Please confirm if **discharge of temporary storage after 90 days** by placing the **goods
under embargo** under the special procedure of customs warehouse would not be
contradictory to the definition of customs warehouse which explicitly excludes goods under prohibition of entry or exit into or from the customs territory of the Union? (see Article 237 (1) (c) UCC).

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

23. **NEW**: Do the sanctions provided by Regulation (EU) No 833/2014 only concern “dual use” items or are these also extended to other products? Are EU-based companies allowed to export food items or agricultural and horticultural products? Moreover, dual use goods have CAS numbers, which complicates matters.

24. **NEW**: As per Regulation (EU) 2022/238, no reference to specific TARIC codes is made in relation to dual use goods or export prohibition. As per Regulation (EU) 2022/1, which is amendment to Annex I of Regulation (EU) 2021/821, list downs all applicable items under dual use regulation in detail, but we are unable to correlate it directly with TARIC codes. Would be possible to have a clarification of the TARIC codes concerned by EU Regulation2022/238?
INTRODUCTION

1. **UPDATED:** 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](http://www.sanctionsmap.eu)

Below you will find the list (last update 11 April 2022)

**Russia**

- EU Council Regulation concerning restrictive measures in view of Russia’s actions destabilising the situation in Ukraine [16.03.2022 consolidated basic legal act - (EU) No 833/2014](https://conso.europa.eu/decisions/2014/833/CFSP)
- EU Council Regulation concerning restrictive measures in view of Russia’s actions destabilising the situation in Ukraine [08.04.2022 - amendments not yet included in the consolidated basic legal act - (EU) 2022/576](https://conso.europa.eu/decisions/2022/576/CFSP)
- EU Council Decision concerning restrictive measures in view of Russia’s actions destabilising the situation in Ukraine [08.04.2022 - amendments not yet included in the consolidated basic legal act - (CFSP) 2022/578](https://conso.europa.eu/decisions/2022/578/CFSP)

**Belarus**

- EC Council Decision concerning restrictive measures in view of the situation in Belarus [10.03.2022 consolidated basic legal act - 2012/642/CFSP](https://conso.europa.eu/decisions/2012/642/CFSP)
- EU Council Regulation concerning restrictive measures in view of the situation in Belarus and the involvement of Belarus in the Russian aggression against Ukraine [08.04.2022 - amendments not yet included in the consolidated basic legal act - (EU) 2022/577](https://conso.europa.eu/decisions/2022/577/CFSP)
- EU Council Decision concerning restrictive measures in view of the situation in Belarus and the involvement of Belarus in the Russian aggression against Ukraine [08.04.2022 - amendments not yet included in the consolidated basic legal act - (CFSP) 2022/579](https://conso.europa.eu/decisions/2022/579/CFSP)
Non-government controlled areas of the Donetsk and Luhansk oblasts of Ukraine

- EU Council Regulation concerning restrictive measures in response to the recognition of the non-government controlled areas of the Donetsk and Luhansk oblasts of Ukraine and the ordering of Russian armed forces into those areas 23.02.2022 - (EU) 2022/263
- EU Council Decision concerning restrictive measures in response to the recognition of the non-government controlled areas of the Donetsk and Luhansk oblasts of Ukraine and the ordering of Russian armed forces into those areas 23.02.2022 - (CFSP) 2022/266

Restrictive measures in response to the illegal annexation of Crimea and Sevastopol

- EU Council Decision concerning restrictive measures in response to the illegal annexation of Crimea and Sevastopol 23.06.2021 consolidated basic legal act - 2014/386/CFSP

2. Updated: 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).

- 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

- NEW: Notice (2022/C 145 I/01) to economic operators, importers and exporters.
  You will find the Notice here: Notice 3 2022/C 145 I/01
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 – Pograničnyj, Nida-Morskoje, Nida-Rybačij, Jurbarkas-Sovetskas, Rusnė-Sovetskas

LT/BY border:
- Adutiškis-Moldevičiai, Krakūnai-Geranainys, Eišiškės-Dotiškės, Rakai-Petiulevcai, Norviliškės-Pickūnai, Latežeris-Pariečė, Švendubrė-Privalka

Poland
PL/RU border:
- Gronowo, Gołdap

PL/BY border:
- Kuźnica, Połowce, Sławatycze

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.

Unless a sunset clause applies under the relevant prohibition (allowing the execution of contracts concluded before the entry into force of the sanctions for a prescribed period after that entry into force), 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.
Where a sunset clause applies, the same treatment will be applicable to goods under sanctions as of the date of expiry of the wind-down period.

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.

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 Luhansk 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 Luhansk 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 Luhansk 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.

\(^1\) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code
GOODS MOVING FROM THE UNION

9. **NEW:** When presenting and declaring such consignments with humanitarian aid at the border, are the donation declaration and the transport document sufficient for customs office or should the carrier still have on him a detailed list with a minimum of information of the goods: description, quantity, value?

The Union Customs Code is silent about the need to request any accompanying documents for oral export declarations. However, the customs authorities may perform the customs controls they consider necessary until they are taken out of the customs territory of the Union (see Articles 46(1) and 267(1) UCC). Therefore, the customs officials at the border, depending on the risk assessment, may not need to require any specific document on a systematic basis, but they have always the possibility to do some documentary controls if they choose to do so. Any documents are valid in that respect.

10. **NEW:** How customs should provide a proof of exit of goods for the purposes of tax exemption or tax deduction, e.g. in case where a company would like to send its own goods (produced or marketed by that company) to Ukraine as donation? **Is an oral declaration sufficient or would it be necessary that a written customs declaration is submitted in any case for these consignments?**

The supply of goods dispatched or transported to a destination outside the EU by or on behalf of the vendor is exempted from VAT in accordance with Article 146(1)(a) of the Council Directive 2006/112/EC (VAT Directive). The conditions to benefit from such VAT exemption at export and the means that can be accepted as evidence for the exit of the goods, are defined in the national VAT legislation. It is likely that an oral declaration in itself is not sufficient and the customs office competent for the place where the goods leave the customs territory of the EU needs to certify the exit of the goods.

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

Yes, containers coming from 3rd countries that travel to Russia through an EU port should be checked. Article 2 of Council Regulation EU) No 833/2014 concerning restrictive
measures in view of Russia's actions destabilising the situation in Ukraine indicates that the sanctions apply to goods “whether or not originating in the Union”.

12. 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.

13. 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.).

14. 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 **transhipments** 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 Council Regulation 833/2014. 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, transhipment, 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).

15. 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.

16. 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 package of 3 bottles of perfume if they are sold together, or a bottle of perfume 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.

17. **NEW:** The transportation and insurance costs are to be included in the customs value. This is very complicated to apply in practice. For every truck, the transport cost will be very different. How we can adjust the transfer price to include the transport costs, particularly when there are different components in one same truck? How is the EUR 300 value to be assessed?

While goods are exported, a declarant is obliged to provide the customs authorities with the information on statistical value for the goods. This obligation exists regardless of the fact whether the exported goods are subject to any restrictions or not.

The relevant provisions on statistical value (Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020) do not regulate the issue of allocation of transportation and insurance costs while the statistical value at exportation is to be established.

Nevertheless, **EUCDM GUIDANCE DOCUMENT** provides explanations in this respect (link: [EUCDM Guidance](#)). In accordance with the GUIDANCE, “The statistical value must include only ancillary charges. These are the actual or calculated costs for transport and, if they are incurred, for insurance, but covering only that part of the journey which is within the statistical territory of the exporting Member State. If transport or insurance costs are not known, they are to be assessed reasonably on the basis of costs usually incurred or payable for such services (considering especially, if known the different modes of transport). (...) If the ancillary costs relate to several items on an export declaration, the respective ancillary costs for each individual item must be calculated on a relevant pro rata basis, e.g. kg or volume.”

18. **NEW:** Whether iron tubes under CN code 73079100 can or cannot be exported from the EU to a Russian company that is not on the sanctions list. Whether the goods with the CN code 73079100 can fall within the scope of dual-use goods under Council Regulation (EC) No 428/2009 and Regulation (EU) 2021/821 or whether all goods related to the energy sector now need an authorisation?

Currently (28 March 2022), CN code 7307 91 00 is not listed in any export ban to Russia or in the correlation table of the dual-use regulation (Regulation (EU) 2021/821).
However, the provisions of the dual-use regulation apply mutatis mutandis to the recent amendments of Regulation 833/2014 (See Regulation (EU) 2022/328). This means notably that, by virtue of the dual-use "catch-all" provisions, the competent authorities can require an authorisation also on goods not listed in the regulations, even for a company not listed in the sanctions list.

19. **NEW:** Whether the Council Regulation (EU) 2022/355 of 2 March 2022 shall be applied on goods in outward processing customs procedure at the territory of Belarus, even all components used for that processing are from the EU and the final products are re-imported into the EU?

Restrictions imposed for exports to Belarus go beyond the ‘standard’ export as per the meaning of the Union Customs Code and thus covering goods sent to Belarus under outward processing as well. However, the restriction for export is applying only to the goods as specified in the amended (EC) No 765/2006. Cylinders (Combined Nomenclature code 73) are not in the list of goods restricted under Article 1s and Annex XIV. However, in order to know whether the specific cylinders are subject to the restrictions envisaged in the other Articles for export of dual-use goods (Annex Va of Regulation) the exact CN code is necessary.

Nevertheless, with regard to import, all Articles of iron and steel (Combined Nomenclature (CN) code 73) are subject to the restrictions imposed by Article 1q, unless they fall within the derogation envisaged in paragraph (2): ‘The prohibitions in paragraph 1 shall be without prejudice to the execution until 4 June 2022 of contracts concluded before 2 March 2022, or ancillary contracts necessary for the execution of such contracts.’

**VARIOUS**

20. 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) 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 implementation of this solution, some goods cannot

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meet the 90-day time limit, the concerned economic operators may request force majeure and the customs authorities may apply Article 120 UCC (equity).

21. **NEW:** Please confirm if discharge of temporary storage after 90 days by placing the **goods under embargo** under the special procedure of customs warehouse would not be contradictory to the definition of **customs warehouse** which explicitly excludes goods under prohibition of entry or exit into or from the customs territory of the Union? (see Article 237 (1) (c) UCC).

The 90-day time-limit for temporary storage as referred to in Article 149 Union Customs Code (UCC) cannot be extended without amending the UCC. A possible solution to keep the goods in the storage facility is that the holders of the authorisations of the temporary storage facilities apply for an authorisation for customs warehouse facilities, so that the goods introduced in in such facilities are not subject to any time limit.

The abovementioned solution is not affected by Article 237(1)(c) UCC because the sanctions to Russia and Belarus are not commercial policy measures as they do not stem from Article 207 TFEU. Therefore, this solution is a feasible alternative to store the goods that are likely not to comply with the 90-day time limit established in Article 149 UCC. The same applies for goods placed under transit and temporary admission as the Articles you mention also refer to commercial policy measures.

22. 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 restrictive measures do not apply to postal services as such, which can continue as long as transport is available, the goods under restrictive measures can in essence be considered as prohibited items and cannot therefore be sent by post.
NEW: Do the sanctions provided by Regulation (EU) No 833/2014 only concern “dual use” items or are these also extended to other products? Are EU-based companies allowed to export food items or agricultural and horticultural products? Moreover, dual use goods have CAS numbers, which complicates matters.

The bans on export to Russia, defined in Regulation (EU) No 833/2014, concern indeed notably dual-use items but are not limited to these items. Chapters 01 to 24 are less impacted by the bans than the industrial chapters. However, export bans do exist for these chapters. They concern mainly luxury goods classified in these chapters and can impact food items (see article 3h and Annex XVIII of Regulation (EU) No 833/2014).

For information pertaining to derogations to the export ban of food items and more generally to humanitarian derogations, please refer to our dedicated Q&As document. Please note that humanitarian derogations do not apply to the export of luxury goods. We fail to see how the presence of a CAS code for dual-use items complicates the export formalities. If the question needs to be investigated further, more details on the problem mentioned need to be provided.

Guidance has been published and can be found at the following addresses:

https://ec.europa.eu/taxation_customs/customs-4/international-affairs/eu-measures-following-russian-invasion-ukraine_en


https://www.sanctionsmap.eu/#/main

Moreover, the “Export Control Handbook for Chemicals” is a useful tool to know what chemicals are subject to export controls by various regulations (Dual-use, explosive precursors, drug precursors, chemicals under restrictions for Syria, hazardous chemicals, etc.). The 2022 revision of the handbook will be published very soon. In the meantime the version 2021 can be downloaded.

https://publications.jrc.ec.europa.eu/repository/handle/JRC124421
NEW: As per Regulation (EU) 2022/238, no reference to specific TARIC codes is made in relation to dual use goods or export prohibition. As per Regulation (EU) 2022/1, which is amendment to Annex I of Regulation (EU) 2021/821, list downs all applicable items under dual use regulation in detail, but we are unable to correlate it directly with TARIC codes. Would be possible to have a clarification of the TARIC codes concerned by EU Regulation 2022/238?

Indeed CN codes for dual-use items are not published in the Official Journal. However, DG TAXUD has published a correlation table between CN codes and dual-use codes. This table lists all CN codes submitted to controls on dual-use items and therefore also submitted to the bans on exports to Russia.

The fact that the goods mentioned in your message are not dual-use items does not mean per se that they are free from the export bans.

These export bans cover a wider product scope than dual-use items and it is advised referring to the information page published by the European Commission for more information on the product coverage.

If the CN codes of the products are known, the sanctions can also be found on the TARIC web site.

Enter "Russia" in the "origin/destination" field and the CN code in the "good code" field.

<table>
<thead>
<tr>
<th>Goods code [Browse]</th>
<th>Origin/destination</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Russian Federation - RU</td>
</tr>
</tbody>
</table>

The Commission does not publish lists of CN codes per regulation. However, if you wish to display all codes impacted by a specific legal act (in this case, Regulation (EU) 2022/328), click on "advanced search" to display the full query screen, and enter the reference of the legal act in the field "Legal base".
25/04