TIME TO ADAPT

COVID-19

Emergency Customs measures Tracker

Last update: 03 April 2020
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Global overview

As of 03 April 2020

Context

Due to the spread of COVID 19, a significant number of countries had 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 emergencies 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 37 countries worldwide.

The EU Commission also published today a decision which regulates the import of specific medical equipment free of customs duty and import VAT depending on their use (donation to specific bodies and 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 organisations). This measure is applicable for imports made from 30 January 2020 to 31 July 2020.

The information provided in this survey is current as of 3rd 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.

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<td>The Netherlands</td>
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Global overview

As of 03 April 2020

= countries covered by the analysis
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**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.

- **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 deadlines 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

### 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 zdravotnictvy, Ministerstvo financí České republiky, Ministerstvo zdravotnictví.

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Czech Republic

As of 03 April 2020
### 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))

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**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)*

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### Main sources of information
- Customs' website
- Tax Administration's website
### Customs Measures

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<tr>
<th>Duty relief</th>
<th>Payment facilities</th>
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<tr>
<td>Relief from Customs duties and import VAT for sanitary equipment intended to be donated to State or competent authority recognised charitable organisations.</td>
<td>— 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.</td>
</tr>
<tr>
<td>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.</td>
<td>— These easements will be granted to companies facing proven financial difficulties</td>
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<tr>
<td>Several formalities must be carried out in order to benefit from the relief, also at the time of Customs clearance</td>
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<table>
<thead>
<tr>
<th>EU definition of exporter</th>
<th>Excise</th>
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</thead>
<tbody>
<tr>
<td>Postponement of the date of entry into force of the new Customs definition of exporter to 1 October 2020.</td>
<td>— French Customs authorities published a Notice for companies wishing to manufacture sanitizers and for alcohol producers supplying those companies</td>
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</tbody>
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<table>
<thead>
<tr>
<th>Masks’ supply</th>
<th>Exemption from dock dues</th>
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<tbody>
<tr>
<td>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.</td>
<td>— Supply and import into French Overseas Departments and Territories of sanitary equipment is exempted from dock dues under certain conditions</td>
</tr>
<tr>
<td>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.</td>
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<tr>
<td>Specific formalities on imports may need to be carried out</td>
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<th>Customs audits</th>
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<tr>
<td>Suspension of Customs audits</td>
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<tr>
<td>Suspension of procedural acts (infringement notifications and assessments) for ongoing controls</td>
<td></td>
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</table>

**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
| Europe - Countries from A to G | Germany |

**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**

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<th>Import</th>
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<tr>
<td>— 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.</td>
<td>— 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.</td>
</tr>
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<table>
<thead>
<tr>
<th>Payment facilities</th>
<th>KPMG Ireland has a dedicated website providing a range of practical guides and support to help businesses manage the impact of Covid 19</th>
</tr>
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<tbody>
<tr>
<td>— 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 €3 million 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.</td>
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<tr>
<th>Customs audits</th>
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<tbody>
<tr>
<td>— 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.</td>
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<th>Customs authorisations</th>
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<tr>
<td>— 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)</td>
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<tr>
<th>Excise</th>
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<tr>
<td>— Relief from Excise Duty (Alcohol Products Tax) for the manufacture of hand sanitizer products</td>
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**Main sources of information**: Irish Revenue website, Irish Government
### Customs Measures

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<th>Duty relief</th>
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<tr>
<td>— 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.</td>
<td>— No suspension for post-clearance recovery of customs duties</td>
</tr>
<tr>
<td>— 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.</td>
<td>— Suspension of payment terms deriving from payment demands issued by collection agents (postponed to 30th June 2020)</td>
</tr>
<tr>
<td>— 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.</td>
<td>— Postponement of payments for holders of debit accounts</td>
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<tr>
<td>— Specific conditions and circumstances should be met in order to apply the benefits.</td>
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<th>Masks’ supply</th>
<th>Export</th>
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<tr>
<td>— 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</td>
<td>— As a general rule banning of exports of personal protective equipment (PPE) including invasive and non-invasive ventilation tools.</td>
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<td></td>
<td>— Export operation of the abovementioned products is possible only if it is available the MAECI (Ministry of Foreign Affairs and International Cooperation) authorisation</td>
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<tr>
<th>Customs authorisations</th>
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<tr>
<td>— 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.</td>
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</tbody>
</table>

### 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](mailto:specialprocedures.customs@gov.mt));
  - Freeport terminal gate passes will be processed electronically (applications at [gatepass.customs@gov.mt](mailto:gatepass.customs@gov.mt)). (Effective from 23rd March 2020, mandatory from 1st April 2020)
  - Authorisation of Fuel Stores for vessels will be made electronically.

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**Main sources of information:** Notice published on the Customs website

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# 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
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<td><strong>Customs clearance</strong></td>
<td><strong>Health certificate</strong></td>
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<tr>
<td>— 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)</td>
<td>— 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)</td>
</tr>
<tr>
<td>— 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)</td>
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</tr>
<tr>
<td><strong>Duty relief</strong></td>
<td><strong>Export restriction</strong></td>
</tr>
<tr>
<td>— 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)</td>
<td>— 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.</td>
</tr>
<tr>
<td><strong>Proof of origin</strong></td>
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<tr>
<td>— Certificate of movement EUR. 1 can be sent to <a href="mailto:Tvo.Oslo@toll.no">Tvo.Oslo@toll.no</a> 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)</td>
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**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
Portugal

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
- Exemptions 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-19.
- 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**

**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):

<table>
<thead>
<tr>
<th>Tariff Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1206 00 99 00</td>
<td>1512 19 90 00</td>
</tr>
<tr>
<td>3401 30 00 00</td>
<td>3402 90 90 00</td>
</tr>
<tr>
<td>6307 90 98 00</td>
<td>6307 90 92 00</td>
</tr>
<tr>
<td>4015 19 00 00</td>
<td>6210 10 92 00</td>
</tr>
<tr>
<td>2207 10 00 00</td>
<td>2207 20 00 00</td>
</tr>
</tbody>
</table>

- 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 intro 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 an 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 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 origen self-declaration authorisations, such as the approved exporter authorisation and registered exporter within REX system.

### 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 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.

### 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 liquefied 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.

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**Main sources of information**: Swedish Customs authorities’ Notices
## 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.
- 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 website
Middle East

Qatar
Turkey
## 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

<table>
<thead>
<tr>
<th>Duty relief</th>
<th>Other measures</th>
</tr>
</thead>
<tbody>
<tr>
<td>- 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.</td>
<td>- 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)</td>
</tr>
<tr>
<td>- 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.</td>
<td>- Requisition of masks stocks (Mask producers have been warned to make contract with the Ministry of Health.</td>
</tr>
<tr>
<td><strong>Customs audits</strong>&lt;br&gt; - 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.</td>
<td>- Postponement of the expos organized between 16 March-30 April in Turkey to the period after May 1, 2020</td>
</tr>
</tbody>
</table>

### 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.

### 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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United States of America 38
Americas

= countries covered by the analysis

As of 03 April 2020
<table>
<thead>
<tr>
<th>Customs Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Duty relief</strong></td>
</tr>
<tr>
<td>- Temporary elimination of import tariffs on certain personal protective equipment (NCM in Chapters 22; 25; 28; 29; 30; 38; 39; 40; 48; 56; 61; 62; 63; 65; 73; 84; 90)</td>
</tr>
<tr>
<td>- Temporary elimination of import licensing requirements on certain products (e.g. vacuum plastic tubes for blood collection and syringes - (NCM 3822.00.90; 3926.90.40; 9018.39.99; 9018.31.11; 9018.31.19))</td>
</tr>
<tr>
<td><strong>Export</strong></td>
</tr>
<tr>
<td>- Special export licensing scheme for goods to fight the Covid-19 pandemic</td>
</tr>
<tr>
<td>- Temporary implementation of previous authorization for the export of chloroquine, hydroxychloroquine, and azithromycin and its salts (NCM 2941; 3003; 3004; 3005; 3006) and other products (NCM Chapters 22; 29; 38; 39; 40; 56; 62; 63; 65; 73; 90)</td>
</tr>
<tr>
<td><strong>Suspension of anti-dumping duties</strong></td>
</tr>
<tr>
<td>- 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</td>
</tr>
</tbody>
</table>
### Customs Measures

<table>
<thead>
<tr>
<th>Duty relief</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>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)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment facilities</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Extension of timeframes for payment of customs duties (deferred to 30 June 2020), due to the Covid-19 pandemic</td>
<td></td>
</tr>
</tbody>
</table>
### Customs Measures

<table>
<thead>
<tr>
<th>Section 301</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comments requesting exclusions from Section 301 Tariffs on imports from China for medically necessary goods available until June 25.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>Increased Section 301 exclusions for medical products</td>
</tr>
</tbody>
</table>

### Customs clearance

- Increased flexibility for in-bond time frames

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**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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Australia
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Japan
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Asia and Oceania

As of 03 April 2020

= countries covered by the analysis

Information contained in this document was prepared by local KPMG professionals
<table>
<thead>
<tr>
<th>Customs Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Export</strong></td>
</tr>
<tr>
<td>– On 30 March 2020, the Australian Government has implemented a temporary prohibition on the export of certain COVID-19 goods. The goods include:</td>
</tr>
<tr>
<td>• Disposable face masks;</td>
</tr>
<tr>
<td>• Disposable gowns;</td>
</tr>
<tr>
<td>• Disposable gloves;</td>
</tr>
<tr>
<td>• Goggles, glasses and eye visors</td>
</tr>
<tr>
<td>• Alcohol wipes;</td>
</tr>
<tr>
<td>• Hand Sanitizer.</td>
</tr>
<tr>
<td>– 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.</td>
</tr>
</tbody>
</table>
### 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.

### Customs Measures

**Duty relief**
- Delayed payment of duties/instalment payment;
- Suspension of customs audits;
- Filing paperless duty drawback.

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**As of 03 April 2020**
### Customs Measures

No specific Customs measures have announced

- Notification is yet to be formally released. No specific Customs measures have announced

- 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
### 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.*
<table>
<thead>
<tr>
<th>Customs Measures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Export of mask</strong></td>
</tr>
<tr>
<td>– Some restrictions on exportation of masks have been implemented.</td>
</tr>
<tr>
<td><strong>Other measures</strong></td>
</tr>
<tr>
<td>– 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</td>
</tr>
</tbody>
</table>
Africa

Ghana  51
Nigeria  52
South Africa  53
<table>
<thead>
<tr>
<th>Customs Measures</th>
<th>Main sources of information</th>
</tr>
</thead>
<tbody>
<tr>
<td>- No specific changes have been announced yet in respect of custom duties.</td>
<td></td>
</tr>
</tbody>
</table>
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.

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**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.)
Contacts

Stéphane Chasseloup
Partner, Head of Customs & Excise
P: +33 6 14 91 64 38
stephanechasseloup@kpmgavocats.fr

Ruth Guerra
Partner, Customs & Excise
P: +33 6 13 65 85 92
ruthguerra@kpmgavocats.fr

Olivier Sorgniard
Director, Customs & Excise
P: +33 6 22 42 65 66
oliviersorgniard@kpmgavocats.fr