Covid-19 response – customs and transport matters

UNECE WP.5 Informal Multidisciplinary Advisory Group
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Transport related emergency measures i/ii

The European Commission presented:

16 March - **Guidelines to Member States on health-related border management measures** to make sure that essential goods and services remain available.

17 March - **Temporary Restriction on Non-Essential Travel to the EU** (EU Heads of state agreed to temporary restriction of non-essential travel from third countries)

18 March - **Interpretative guidelines on EU passenger rights**

23 March - **“Green lanes” initiative to ensure a continuous flow of goods across EU**: Member States were requested to let their borders open to all freight vehicles.

March - **European Commission (DG MOVE) Portal ‘EU transport measures as response to the Covid-19’**

17 April - **Joint European Roadmap towards lifting coronavirus containment measures**

29 April – **Proposal to extend the transposition period of rail safety and interoperability (4th railway package)** by three months from 16 June to 16 September 2020
Transport related emergency measures ii/ii

25 May 2020 = EU adoption of Regulation 2020/698 on the Extensions to the validity of certain safety certificates, licenses & authorisations; postponement of certain periodic checks & training in response to the extraordinary circumstances caused by the COVID-19 outbreak in the area of road, rail and inland waterway transport and of maritime security

13 May - **Tourism and transport package**, including
   - Communication towards a phased and coordinated approach for restoring freedom of movement and lifting internal border controls — COVID-19
   - Guidelines on the progressive restoration of transport services and connectivity
   - Recommendation which aims to make travel vouchers an attractive alternative to cash reimbursement for consumers

27 May – **Recovery Package proposal to kick-start the European economy following the Covid-19 crisis.**
Main legislative measures  
Taxation and customs


• The Commission adopted on 24 April 2020 two proposals for Council Regulations on suspensions and tariff quotas, which shall apply as of 1 July 2020.

• The Commission proposed to postpone the application of the VAT rules for e-commerce by 6 months, from 1 January 2021 to 1 July 2021, due to the difficulties caused by the COVID-19 crisis.

  • Thus, traders and customs authorities would also have six additional months to prepare for the application of the new customs rules for e-commerce (particularly for the implementation of the super-reduced dataset for declaring consignments up to 150 EUR).
Non legislative measures
Customs guidance for trade - Covid-19:

- Triggered by the Covid-19 pandemic, questions have emerged concerning the application of customs provisions relating to customs procedures and formalities.

- Economic operators are encouraged to use the Union/Common transit procedure, TIR transit and pre-lodged customs declarations to the widest possible extent. This will facilitate swift border crossing at the EU external borders.

- Many recommendations are included in the customs guidance, e.g. entry of goods, customs procedures, import, guarantees, origin and export.
Example: Customs Transit

- Economic operators are encouraged to consider making **wider use of the simplifications** such as **authorised consignor/consignee**.

- Economic operators can expect that the **customs office of departure will take into consideration possible longer transport times due to Covid-19 measures** when setting the time limit which the goods shall be presented at the customs office of destination.

- If goods are **presented at the customs office of destination after the expiry of the time limit**, the customs authority may consider that **the delay was not attributable to the carrier**.

- **Alternative identification measures to sealing may be accepted**. Customs can rely on the sufficiently precise description of goods.
Customs Transit (continued)

• Administration can allow the use of **business continuity measure in case of IT difficulties**.

• Customs administration may accept **Transit Accompanying Document in electronic format** as well as supporting documents provided that the original documents remain available.

• Customs administrations may accept temporarily during the crisis period **scanned copies of the paper document(s) in the context of the paper based transit procedure for rail**.

• Economic operators are encouraged to consider moving goods in such a way that they will **benefit from the presumption of the Union status** in accordance with Article 119(2) Union Customs Code-DA ([Commission Delegated Regulation (EU) 2015/2446](https://eur-lex.europa.eu/eli/reg/2015/2446/oj)).

• Customs authorities may, at national level, find ways **to accept - on a temporary basis - T2L scanned copies of the original T2L documents**, as long as circumstances prevail that make the timely presentation of originals impossible and provided the original documents remain available for possible control in accordance with Article 51(1) **UCC**.
Taxation and customs - Covid-19 response

- A dedicated web page:

Thank you – questions?