

**CUSTOMS-RELATED MATTERS**  
*RELATED PROVISION: COUNCIL REGULATION 833/2014*  
**FREQUENTLY ASKED QUESTIONS – AS OF 26 JULY 2023**

**1. Where can I find the list of the EU sanctions against the Russian Federation, the Republic of Belarus and non-government controlled areas of Ukraine?**

*Last update: 7 February 2023*

Please refer to the EU sanctions map: [www.sanctionsmap.eu](http://www.sanctionsmap.eu).

Below you will find the list (last update 7 February 2023)

**Russia**

- Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine – [consolidated basic legal act \(04/12/2022\)](#)
- Council Decision 2014/512/CFSP of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine – [consolidated basic legal act \(04/12/2022\)](#)
- Council Regulation (EU) 2022/2474 of 16 December 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine – [amendment not yet in the consolidated basic legal act](#)
- Council Decision (CFSP) 2022/2478 of 16 December 2022 amending Decision 2014/512/CFSP concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine - [amendment not yet included in the consolidated basic legal act](#)

**Belarus**

- Council Regulation (EC) No 765/2006 of 18 May 2006 concerning restrictive measures in respect of Belarus – [consolidated basic legal act \(20/07/2022\)](#)
- Council Decision 2012/642/CFSP of 18 May 2006 concerning restrictive measures in view of the situation in Belarus – [consolidated basic legal act \(20/07/2022\)](#)

**Restrictive measures in response to the illegal recognition, occupation or annexation by the Russian Federation of certain non-government controlled areas of Ukraine**

- Council Regulation (EU) 2022/263 of 23 February 2022 concerning restrictive measures in response to the illegal recognition, occupation or annexation by the Russian Federation of certain non-government controlled areas of Ukraine – [consolidated basic legal act \(07/10/2022\)](#)
- Council Decision (CFSP) 2022/266 of 23 February 2022 concerning restrictive measures in response to the illegal recognition, occupation or annexation by the Russian Federation

of certain non-government controlled areas of Ukraine – [consolidated basic legal act \(07/10/2022\)](#)

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

- Council Decision 2014/386/CFSP of 23 June 2014 concerning restrictive measures in response to the illegal annexation of Crimea and Sevastopol – [consolidated basic legal act \(22/06/2022\)](#)
- Council Regulation (EU) No 692/2014 of 23 June 2014 concerning restrictive measures in response to the illegal annexation of Crimea and Sevastopol – [consolidated basic legal act \(06/10/2022\)](#)

### **Restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine**

- Council Decision 2014/145/CFSP of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine – [consolidated basic legal act \(14/11/2022\)](#)
- Council Regulation (EU) No 269/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine – [consolidated basic legal act \(14/11/2022\)](#)

### **Misappropriation of state funds of Ukraine (restrictive measures on the freezing and recovery of assets of persons identified as responsible for the misappropriation of Ukrainian State funds and persons responsible for human rights violations)**

- Council Decision 2014/119/CFSP of 5 March 2014 concerning restrictive measures directed against certain persons, entities and bodies in view of the situation in Ukraine – [consolidated basic legal act \(05/03/2021\)](#)  
Council Regulation (EU) No 208/2014 of 5 March 2014 concerning restrictive measures directed against certain persons, entities and bodies in view of the situation in Ukraine – [consolidated basic legal act \(13/09/2022\)](#)

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

*Last update: 7 February 2023*

The following notices have been published:

- Notice to importers: Imports of products into the Union from the Donetsk, Kherson, Luhansk and Zaporizhzhia oblasts of Ukraine, 2022/C 458/02, <https://europa.eu/!3fnkVn>
- Notice to importers: Imports of products into the Union under the EU-Ukraine Association Agreement from the non-government controlled areas of the Donetsk and Lugansk oblasts of Ukraine, 2022/C 87 I/01  
<https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C:2022:087I:FULL&from=EN>
- Notice (2022/C 93 I/01) to importers on Imports into the Union of goods originating in

the non-government controlled areas of the Donetsk and Lugansk oblasts of Ukraine You will find the

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

Notice to economic operators, importers and exporters, 2022/C 145 I/01, <https://europa.eu/rKWHmb>

- See also the:
  - Commission Communication: Providing operational guidelines for external border management to facilitate border crossings at the EU-Ukraine borders 2022/C 104 I/01, <https://europa.eu/pMtg4m>
  - Commission Guidance Note on the implementation of certain provisions of Regulation (EU) No 833/2014, <https://europa.eu/g3dHJK>

The updated list of guidance, FAQs and notices are available here: [Restrictive measures \(sanctions\) | European Commission \(europa.eu\)](#).

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

*Last update: 1 June 2022*

*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**

LT/RU border: Ramoniškiai – Pograničnyj, Nida-Morskoje, Nida-Rybačij, Jurbarkas-Sovetskas, Rusnė-Sovetskas

LT/BY border: Adučiškis-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

**Useful links - on-line border information, incl. waiting time:**

## **POLAND**

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

## **HUNGARY**

[Frontpage | A Magyar Rendőrség hivatalos honlapja \(police.hu\)](#)

[https://www.police.hu/hu/hirek-es-informaciok/hatarinfo?field\\_hat\\_rszakasz\\_value=ukr%C3%A1n+hat%C3%A1rszakasz](https://www.police.hu/hu/hirek-es-informaciok/hatarinfo?field_hat_rszakasz_value=ukr%C3%A1n+hat%C3%A1rszakasz)

## **SLOVAK REPUBLIC**

[https://www-financnasprava-sk.translate.goog/sk/infoservis/hranicne-priechody?\\_x\\_tr\\_sl=sk&\\_x\\_tr\\_tl=en&\\_x\\_tr\\_hl=en-US&\\_x\\_tr\\_pto=wapp](https://www-financnasprava-sk.translate.goog/sk/infoservis/hranicne-priechody?_x_tr_sl=sk&_x_tr_tl=en&_x_tr_hl=en-US&_x_tr_pto=wapp)

## **ROMANIA**

<https://www.politiadefrontiera.ro/en/traficonline>

## **MOLDOVA**

<https://customs.gov.md/en/traffic>

### **4. What does the “ex” mean before some CN codes in the annexes of Regulation 833/2014?**

*Last update: 26 July 2022*

When a CN code is preceded by an “ex”, it means that not all goods under the relevant CN code are covered by the prohibition but only a subset, which can be those corresponding to the description that appears in the table, in the title or sub-title of the relevant annex or in the relevant article in the Regulation. For example, in Annex X, for CN Code 8419 89 10 “Cooling towers and similar plant for direct cooling (without a separating wall) by means of recirculated water”, only the goods falling under the description in the table as “Alkylation and isomerization units” are subject to the restrictions.

### **5. How should Member States’ authorities treat companies established in Russia when these carry out goods transiting between mainland Russia and the Kaliningrad region?**

*Last update: 13 July 2022*

Please see Q&A 5 in the FAQs on “road transport”: transit of sanctioned goods by road is not allowed.

However, no such specific regime applies to rail transport on the same route, without prejudice to Member States’ obligation to perform effective controls as set out below, in conformity with EU law.

The transit of sanctioned military and dual use goods and technology, as defined in Regulation (EU) 2021/821, is prohibited in any event.

Member States must also ensure that sanctioned goods that have illegally arrived in any part of Russia cannot be transported *onwards* via the EU customs territory.

## **GOODS ENTERING INTO THE UNION**

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

*Last update: 24 March 2022*

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](#)

#### **7. How to handle postal packages arriving from UA to the EU, containing the personal belongings of refugees being already in the EU, especially when the value is above 45 EUR?**

*Last update: 1 June 2022*

Personal belongings of war refugees can be transferred to the customs territory of the Union without any customs duties and without usual limiting conditions being applied. Under the light of the provision of Article 7 of Regulation (EC) No 1186/2009 , duty relief for personal property shall be granted within 12 months from the date of establishment of place of residence of the refugees in question. Furthermore, the personal property may be released for free circulation in several separate consignments. The relief from import duty for personal belongings in accordance with Articles 4 to 11 of Regulation (EC) No 1186/2009 and the additional information already published is not limited to the way how the personal belongings are transported.

#### **8. 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?**

*Last update: 24 March 2022*

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.

**9. 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**

*Last update: 24 March 2022*

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.

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

*Last update: 24 March 2022*

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<sup>1</sup> (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<sup>2</sup>), 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).

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

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

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<sup>3</sup> 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.

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

*Last update: 7 February 2023*

For the most recent information on this topic, please see Question no. 2 in the “Donetsk, Kherson, Luhansk and Zaporizhzhia oblasts” FAQ.

**12. We would like to ask the Commission whether the entry into a free zone of goods related to persons/entities listed in annex I of Council Regulation (EU) No 269/2014 is still possible and if so, whether there are special circumstances or conditions linked to such entry, in light of the sanctions?**

*Last update: 1 June 2022*

The entry into a free zone of goods related to persons/entities listed in Annex I of Council Regulation (EU) 269/2014 entails a movement of such goods, which for example once in the free zone can be sold to another person without moving them and thus would run counter to the freezing of economic resources. Therefore, the entry of such goods in a free zone is not allowed as it would lead to breach of Article 2 and Article 1(d) and (e) of that Regulation. This includes the goods related to persons/entities listed in Annex I of Council Regulation (EU) 269/2014, as well as its subsequent amendments.

**13. Until the adoption of the 11<sup>th</sup> sanctions package, Article 3j of Regulation (EU) No 833/2014 prohibited to purchase, import, or transfer, directly or indirectly, coal and other solid fossil fuels, as listed in Annex XXII into the Union if they originate in Russia or are exported from Russia. Have these restrictions been lifted? Does this prohibition applies to all CN-codes previously mentioned in the Annex XXII? Regardless, if: a) the products are coal-based or not? b) the products are solid or not?**

*Last update: 26 July 2023*

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<sup>3</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax.



As explained in recital 51 of Council Regulation 1214/2023 of 23 June 2023 (“11<sup>th</sup> sanctions package”), Article 3j and Annex XXII were deleted because the prohibition concerning coal imports is covered by Article 3i and Annex XXI of Regulation (EU) No 833/2014. The prohibition is therefore still in force, though under a different legal provision. Additionally, the deletion of the transitional period under Article 3j which had already expired is not intended to have any legal effects on past or ongoing contracts or on the applicability of those transition periods.

The product scope subject to the restrictions previously laid down in Article 3j of **Regulation (EU) No 833/2014** were defined in the former Annex XXII and applied to all CN-codes mentioned in the Annex. They are now defined in Annex XXI.

“Coal and other solid fossil fuels” in the former Article 3j was only a title, a denomination to distinguish a specific domain of the bans. It did not define, limit or expand the product scope defined in the former Annex XXII.

Similar examples are:

- The title of the former Annex XXII was "Coal products" but this does not limit the ban to products obtained from coal (ex: peat, lignite);
- Tar is not a fuel by itself and is not always a coal product, nor is it a solid fossil. Yet, 2706 "Tar distilled from coal, from lignite or from peat..." was fully included in the product scope of the former article 3j and is now covered by the scope of article 3i.

## **GOODS MOVING FROM THE UNION**

**14. 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?**

*Last update: 25 April 2022*

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.

**15. 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?**

*Last update: 25 April 2022*

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.

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

*Last update: 24 March 2022*

Yes, containers coming from 3<sup>rd</sup> countries that travel to Russia through an EU port be should checked. The Article 2 of the 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*”.

**17. 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?**

*Last update: 24 March 2022*

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.

**18. 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?**

*Last update: 24 March 2022*

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.).

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

*Last update: 24 March 2022*

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

**20. What is to be understood by “item”?**

*Last update: 24 March 2022*

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.

**21. Point 17) of Annex XVIII refers to a list of vehicles and appliances and “accessories and spare parts” of those. What is the scope of “accessories and spare parts”? Does it apply to accessories and spare parts of vehicles of a value of EUR 50 000 or below? What is the value threshold applicable to these accessories and spare parts?**

*Last update: 5 May 2022*

Article 3h of Council Regulation (EU) No 833/2014 as amended by Council Regulation (EU) 2022/428 of 15 March 2022 provides for the prohibition to sell, supply, transfer or export goods listed in Annex XVIII of the same Regulation to any natural or legal person, entity or body in Russia or for use in Russia. The same article establishes that such a prohibition shall apply to the goods listed insofar as their value exceeds EUR 300 per item unless otherwise specified in the Annex.

Point 17) of Annex XVIII refers to vehicles, except ambulances, for the transport of persons on earth, air or sea of a value exceeding EUR 50 000 each, teleferics, chairlifts, ski-draglines, traction mechanisms for funiculars, motorbikes of a value exceeding EUR 5 000 each, as well as their accessories and spare parts.

In relation to the accessories and spare parts, the above mentioned provision and annex should be applied as follows:

- accessories and spare parts of a value of or below EUR 300 per item are not subject to the restrictions provided for in Article 3h
- accessories and spare parts listed in point 17 of Annex XVIII of a value exceeding EUR 300 that are not intended for the use of the vehicles and appliances also listed there are not subject to the restrictions provided for in Article 3h. This means, i.e. that the prohibition does not apply to accessories and spare parts of vehicles of a value of EUR 50 000 or below.
- accessories and spare parts listed in point 17 of Annex XVIII of a value exceeding EUR 300 that are intended for the use of the vehicles and appliances listed there are subject to the restrictions provided for in Article 3h.

**22. 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?**

*Last update: 25 April 2022*

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.”*

**23. 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?**

*Last update: 25 April 2022*

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.

**24. 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?**

*Last update: 25 April 2022*

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 V(a) 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.’*

**25. As the sanctions apply to special procedures including re-export, what would be the next steps for person responsible (holder of procedure) in relation to the ongoing special procedure, taking into account the deadlines for discharge?**

*Last update: 1 June 2022*

The holder of the authorisation can request to the supervising customs office the extension of the time limit to discharge the special procedure. If, despite the extension granted, the holder of the authorisation cannot meet the deadline, he/she can ask for the application of Article 120 UCC, i.e. remission or repayment of the import duty in special circumstances (equity). Such case would need to be carefully considered on a case by case basis.

## VARIOUS

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

*Last update: 24 March 2022*

Despite the crisis due to the situation in Ukraine, the Union Customs Code (UCC)<sup>4</sup> does not provide for any derogation on the extension of the 90-day time limit established in Article 149

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<sup>4</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

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

**27. 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)**

*Last update: 25 April 2022*

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.

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

*Last update: 24 March 2022*

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.

**29. 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**

*Last update: 25 April 2022*

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 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://ec.europa.eu/taxation_customs/customs-4/international-affairs/eu-measures-following-russian-invasion-ukraine_en)
- [https://trade.ec.europa.eu/doclib/docs/2022/march/tradoc\\_160079.pdf](https://trade.ec.europa.eu/doclib/docs/2022/march/tradoc_160079.pdf)
- [https://ec.europa.eu/info/business-economy-euro/banking-and-finance/international-relations/restrictive-measures-sanctions/sanctions-adopted-following-russias-military-aggression-against-ukraine\\_en](https://ec.europa.eu/info/business-economy-euro/banking-and-finance/international-relations/restrictive-measures-sanctions/sanctions-adopted-following-russias-military-aggression-against-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>

**30. 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?**

*Last update: 25 April 2022*

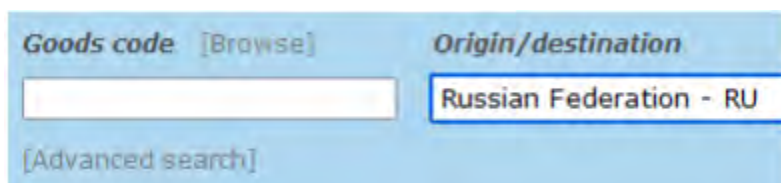
Indeed CN codes for dual-use items are not published in the Official Journal. However, DG TAXUD has published a [correlation table](#) between CN codes and dual-use codes. This table lists all CN codes submitted to controls on dual-use items and therefore also submitted to the bans on exports to Russia.

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.



Goods code [Browse]	Origin/destination
<input type="text"/>	Russian Federation - RU
[Advanced search]	

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".

[Hide this if you don't want it]

**Textual search**

en ▾

**Measure type**

----Import----

- Additional duties
- Additional duties (safeguard)
- Additional duty (poultry) based on cif price
- Additional duty based on CIF price, reduced under the benefit of a tariff quota
- Additional duty based on cif price
- Agricultural component
- Airworthiness tariff suspension
- Amount of additional duty on flour
- Amount of additional duty on sugar

**Order number**

**Legal base**

(e.g. R2842/72, D0456/75)

**Measure start date**

Between  and  (minimum 1 day, maximum 1 year)

**Retrieve Measures**

**31. Please clarify, whether Russian cultural goods which are temporarily imported into the Union (e.g. international lending between museums for the purpose of exhibitions) could return to their rightful owners in Russia?**

*Last update: 1 June 2022*

There would be no requirement to obtain an export licence in this case, as the goods are – by definition – not definitively located in a Member State (Article 2(2) of Regulation 116/2009).

As regards sanctions, please note that the Council has adopted on 8 April Regulation (EU) 2022/576, as an amendment to Council Regulation 833/2014, in order to allow the re-export to Russia of cultural goods which are on loan in the context of formal cultural cooperation with Russia. Should the artworks be considered as under a loan in the context of a formal cultural cooperation with Russia, their return to Russia should be possible, subject to, the authorisation of the competent national authority for sanctions.

On this matter, we would suggest you contact your national authority. Please see its contact details in the list available here:

[https://ec.europa.eu/info/sites/default/files/business\\_economy\\_euro/banking\\_and\\_finance/documents/national-competent-authorities-sanctions-implementation\\_en.pdf](https://ec.europa.eu/info/sites/default/files/business_economy_euro/banking_and_finance/documents/national-competent-authorities-sanctions-implementation_en.pdf)

For the sake of completeness, we should mention the possibility - however remote - that a cultural good temporarily admitted in the Union could be nevertheless retained here and not allowed to return to Russia: that would be the case where the owner of the good is a Russian

national against whom the Union has taken measures of freezing of assets.

**32. What is the customs procedure for people who are living very close to the border and who are daily crossing the Russian border (e.g. people visiting relatives on the other side of the border, people having a property in Russia, people who travel regularly because of work)? How should we interpret personal use of banknotes denominated in any official currency of a Member State in their case?**

*Last update: 1 June 2022*

The prohibitions stipulated in article 5i of regulation (EU) No 833/2014 apply regardless of the personal or professional situation of the persons carrying the cash.

Regular travellers are submitted to the same provisions. The derogation to the cash export ban for personal use by virtue of article 5i.2(a) allows the travellers to carry cash only for the necessities of the travel and the travellers accompanying them. This exemption does not allow them to bring cash for other recipients in Russia.

Please note that, independently from the above, the travellers must submit a cash declaration to the national customs authorities, in cases where a declaration must be submitted in accordance with the provisions of the cash controls Regulation (Regulation (EU) 2018/1672)

**33. What is meant by the definition of agricultural products? Is this limited to goods obtained through agriculture? Or does it equally concern agricultural machinery**

*Last update: 1 June 2022*

Article 38 of the TFEU provides the definition of “agricultural products”, i.e.: “Agricultural products means the products of the soil, of stock-farming and of fisheries and products of first stage processing directly related to these products “. Please refer to Annex 1 to the TFEU “LIST REFERRED TO IN ARTICLE 38 OF THE TREATY ON THE FUNCTIONING OF THE EUROPEAN UNION” for more details.

Taking into account the above text, Agricultural products should not be considered as covering agricultural machinery.