Spain

**RESOURCES: WCO/Spanish Customs**

13.04.2020

**I. Information**

The Customs and Excise Department of the Spanish Tax Agency is carrying out the following actions to keep customs officials as well as operators and travellers informed:

A. Internal information: informative notes are internally published in order to provide officials with information on the virus and to give them instructions to minimize the risk of infection.

B. External information: relevant information on the virus and the measures taken to reduce risks are available in the Tax Agency Website and Health Authorities Website.

**II. Instructions**

The Spanish Government declared the State of Alarm by Royal Decree 463/2020, of March 14. The Royal Decree 463/2020 establishes that the necessary measures will be adopted to ensure the movement of goods in border crossing and border inspection points, in ports and airports, prioritizing the essential goods.

Based on the aforementioned decree, the Customs Department has published a number of instructions covering:

1. Critical functions requiring physical presence, such as customs clearance, control of travellers or enforcement. The instructions give priority to medicines, medical products and supplies, perishable goods and other strategic supplies, while ensuring the right protection of the customs officials.

2. Organisational measures. Royal Decree-Law 8/2020, of March 17 (on extraordinary urgent measures to face the economic and social impact of COVID-19) foresees the possibility to perform customs clearance in different customs offices, for traders not previously authorised to centralised clearance.

3. Regular operations. Based on risk analysis, the control of illegal traffic is maintained.

4. Teleworking. Customs offices are closed to the public. All those services that do not require physical presence are provided online and documents can be submitted electronically.

5. Flexibilisation measures have been taken to avoid non-essential movements of people:
   a. Guarantees. The original copy is not requested when submitting a guaranty,
   b. EUR-1 certificates are issued a posteriori,
   c. In justified cases, the ATA carneth stamp has been replaced by an electronic procedure,

**Remarks from the International Road Transport Union**

11.05.2020

The Spanish Government have extended control measures at borders until 24 May (official decree here). The measures are as follows:

Third country nationals are banned from entering Spain, with the exception of the following cases:

- Residents of the European Union (EU), as well as the spouse or partner of the EU citizen and those relatives living under their care, and residents of a Schengen country or Andorra, travelling directly to their place of residence.

- Holders of a long-term visa issued by a Member State or Schengen country, heading to that country.

- Cross-border workers.

- Health or elderly care professionals travelling to or from their place of work.

- Personnel working in the field of transport of goods, including the crew of ships in order to ensure the provision of maritime transport services and fishing activity, and flight personnel necessary for carrying out essential commercial air transport activities.

- Diplomatic, consular, international organisations, military personnel and members of humanitarian organisations, carrying out their professional duties.

- People travelling for imperative family reasons, duly justified.

- Persons for reasons of force majeure or situations of need, or whose entry is permitted for humanitarian reasons.

- For citizens of other EU States or other countries that are part of the European Economic Area (EU + Norway, Iceland and Liechtenstein), their entry will also be denied, except in the cases above (apart from the first two points which are not applicable to them) and as long as they are not resident in Spain or are heading directly to their place of residence in another Member State, Schengen country or Andorra.

Land borders with Ceuta and Melilla remain closed. Land borders with Gibraltar and Andorra are open.

**Source:** CETM

07.05.2020

On 6 May, the Spanish Government extended the state of alarm until 24 May; the same conditions apply.

**Source:** ASTIC

04.05.2020

The Spanish Ministry of Transport has provided instructions on the use of masks for various modes of transport, in a new Order TMA/384/2020. The instructions include the following:

- for the transport of passengers by road, it is mandatory to wear a mask (both drivers and passengers);

- for the transport of goods by road, it is mandatory to wear a mask in cases of double Manning in the cabin.

This new regulation takes effect on 4 May (00:00).
1. Approved Exporter

1.1 Approved Exporter

The measures are as follows:

e. Origin certificates for preferential purposes in the form of a copy, issued on paper or electronically, should be accepted when it is impossible to provide original certificates. Importers should nevertheless obtain from exporters once the situation is back to normal the corresponding original certificates.

f. Pending the European Commission decisions, Spanish Customs has temporarily declared the suspension of customs duties and VAT on importation of equipment and other relevant medical devices imported in the context of the COVID-19 outbreak.

A posteriori controls will be performed in those cases to ensure the application of the customs legislation.

III. Contingency plans

The Spanish Tax Administration Agency will make available to economic operators, through its website, information on the services available, the offices opened to the public, as well as telephone numbers and contact addresses of each Regional Unit. More information is available in the Website of the Spanish Tax Agency (in Spanish):


IV. Implementation of the origin provisions of EU preferential arrangements with its trading partners

In the context of the current COVID-19 pandemic, and given the impossibility faced by some EU Member States and EU trading partners to provide certificates for preferential origin purposes in due form i.e. signed, stamped and in the right paper format, as in a number of countries contacts between customs and economic operators have been suspended due to measures and restrictions adopted to fight against the CoVid19 crisis, we inform that the European Commission has adopted extraordinary measures in close coordination with the EU preferential trade partners, to ensure the full implementation of the EU preferential trade arrangements.

These exceptional measures are intended to apply on a reciprocal basis between the Member States and the EU’s trading partners concerned, making use of the relevant provisions of the EU preferential arrangements. They shall apply to trade arrangements which provide for as proof of origin any paper certificate (Form-A, EUR.1 and/or EURMED), as well as ATR certificates in the context of preferential trade between the EU and Turkey.

1. EXPORT

1.1 Approved Exporter

Source: ASTIC

22.04.2020

On 20 April, the Spanish Government extended control measures at borders up until 15 May. The measures are as follows:

Third country nationals are banned from entering Spain, with the exception of the following cases:

· Residents of the European Union (EU), as well as the spouse or partner of the EU citizen and those relatives living under their care, and residents of a Schengen country or Andorra, travelling directly to their place of residence.

· Holders of a long-term visa issued by a Member State or Schengen country, heading to that country.

· Cross-border workers.

· Health or elderly care professionals travelling to or from their place of work.

· Personnel working in the field of transport of goods, within which crews of ships are included in order to ensure the provision of maritime transport services and fishing activity; and flight personnel necessary for carrying out essential commercial air transport activities.

· Diplomatic, consular, international organisations, military personnel and members of humanitarian organisations, carrying out their professional duties.

· People travelling for imperative family reasons, duly justified.

· Persons for reasons of force majeure or situations of need, or whose entry is permitted for humanitarian reasons.

· For citizens of other EU States or other countries that are part of the European Economic Area (EU + Norway, Iceland and Liechtenstein), their entry will also be denied, except in the cases above (apart from the first two points which are not applicable to them) and as long as they are not resident in Spain or are heading directly to their place of residence in another Member State, Schengen country or Andorra.

Land borders with Ceuta and Melilla remain closed. Land borders with Gibraltar and Andorra are open.

Source: ASTIC

15.04.2020

On 14 April, the Spanish government advised of the relaxation of driving and rest times rules. These relaxations apply from 14 April until 31 May and are as follows:

· Art. 6.1: increase in the maximum daily driving limit from 9 hours to 11 hours

· Art. 8.2: reduction in the daily rest requirements from 11 to 9 hours

· Art. 8.6: possibility of taking two consecutive reduced weekly rests of at least 24 hours, provided that:

  a) The driver takes at least 4 weekly rest periods in those 4 consecutive weeks, at least two of which must be the normal weekly rest periods of at least 45 hours

  b) no compensation is required for reduced weekly rests

· Art. 8.8: Possibility for the driver to take the regular weekly rest in the vehicle, as long as it has suitable sleeping facilities for each driver, and the vehicle is stationary.
Firstly, customs authorities in the EU and EU’s trading partner countries are invited to make the widest possible use of the approved exporter status to facilitate the making out of proofs of origin (or of proofs of a ‘customs union status’) as an alternative to official certification.

Customs authorities will therefore give priority to the handling of all these requests. In case they need additional information, customs authorities could grant the authorization conditional to the subsequent presentation of the pending documentation. Customs authorities might also revoke the authorization afterwards in case they verify one of the requirements are not met.

1.2 Copies of certificates

Secondly, customs authorities in the EU and EU’s trading partner countries are encouraged to accept, exceptionally during the crisis period and until further notice, accept certificates issued for preferential purposes in the form of a copy, issued on paper or electronically. In any event, importers are obliged to obtain the original certificates of origin from exporters once the exceptional situations ceases.

Customs authorities of the importing Party, whether the customs authorities in the EU or EU’s trading partner countries, may request the submission of a copy of the certificate of origin in accordance with the regulation and procedures applicable in that country and the relevant provisions set out in the preferential trade regimes. In any event, importers must obtain from their exporters the original certificate of origin once the exceptional situation ceases.

In the specific case of the Spanish customs authorities, economic operators (exporters or customs representatives) shall submit the application and the certificate of origin in question duly fulfilled by means of Registration.

For this purpose, you can consult the “GUIDE TO APPLYING FOR SEALING EUR-1 WITH ELECTRONIC SIGNATURE” available in the Tax Office (AEAT) website:

La Agencia Tributaria - Aduanas e Impuestos Especiales - COVID-19 Aduanas
https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/Aduanas_e_Impuestos_Especiales.shtml

https://www.agenciatributaria.es/AEAT.internet/Inicio/La_Agencia_Tributaria/Aduanas_e_Impuestos_Especiales/Presentacion/COVID_19/Justificacion_del_origen_de_las_mercancias/Justificacion_del_origen_de_las_mercancias.shtml

Once signed, the certificate will include information in its lower part regarding the officer’s signature and a secure verification code (código seguro de verificación CSV) and will be incorporated in the Single Administrative Document file which might be consulted through “Mi Files” at the Electronic Head Office Site of the Tax Agency.

Members should bear in mind that maximum driving limits of 56 hours (Art. 6.2) and 90 hours (art. 6.3) are maintained.

Source: CETM

14.04.2020

The Spanish Government, for the moment, has not extended the exceptions to the driving and rest time rules. Therefore, companies are reminded that relaxations notified to the European Commission by the Spanish Government on driving and rest time rules have ceased to apply.

From 13 April onwards, drivers operating in Spain must comply with Reg. (EC) 561/2006 original requirements.

Sources: ASTIC and CETM

10.04.2020

On 9 April, the Spanish parliament backed the government’s proposal to extend the state of emergency until 26 April. Concerning road transport in particular, members are reminded that traffic bans are lifted for the entire duration of the state of emergency and its possible prolongations.

Source: ASTIC

09.04.2020

The following restrictions are suspended for the entire duration of the state of emergency:

- Week traffic bans for vehicles over 7.5 tonnes
- Weekend and festive bans for ADR vehicles
- Week, festive and weekend bans for abnormal transport
- All traffic bans for transport vehicles in Catalonia and in the Basque Country.

Source: ASTIC

01.04.2020

On 30 March, the Spanish Ministry of Transport published a list of tourist accommodation that will remain open to host, among others, drivers engaged in the transport of passengers and goods. An interactive map can be found here.

On 31 March, the Spanish Ministry of Industry, Trade and Tourism published an explanatory note on the application of Royal Decree 10/2020, which regulates paid leave for people working in non-essential sectors. The Ministry clarifies that the status of “essential” applies to types of workers and not to types of goods, so there is no list of “essential goods”. The last paragraph of the explanatory note clearly states that people working in import or export activity of any kind of goods or materials are exempted from the application of the decree.

Therefore, the transport sector is considered essential regardless of the type of goods being carried.

Sources: ASTIC and CETM

31.03.2020
The CSV code will allow verifying the authenticity of the document in the Website of the Electronic Head Office of the AEAT - Outstanding procedures - Checking of documents by secure verification code (CSV), through the following link. Sede Electrónica de la AEAT – Trámites destacados – Cotejo de documentos mediante código seguro de verificación (CSV).

2. IMPORT

Exceptionally during the crisis period and until further notice, when requiring the provision by importers of origin certificates customs authorities in the EU and in the EU’s trading partner countries are invited to accept certificates issued for preferential purposes in the form of a copy, issued on paper or electronically, based on the provisions concerning the submission of proofs of origin for the purpose of the EU preferential trade arrangements (FORM-A, EUER.1 and/or EUR-MED). The same should apply to A.TR certificates in the context of preferential trade between the EU and Turkey.

This approach does not affect the application of the verification procedures established in each preferential trade arrangement, in case customs authorities consider this is necessary, according to the procedure established under the preferential agreements.

For practical purposes, code 9020 should be entered (indicated) in box 44 of the Single Administrative Document (SAD) as soon as the operator has a copy of the certificate as mentioned above, which shall be enclosed to the declaration.

This code informs that the declarant has the certificate issued on paper or by electronic means, under the terms authorized by the country of origin, due to problems arising from the COVID-19 and that he undertakes to obtain the original once this exceptional situation ceases.

This code has to be declared together with the relevant certificate code EUR-1, EURMED, FORM-A and ATR.

1) The use of this code is not considered a case of simplified declaration due to the lack of a document and therefore does not imply to declare as procedure code (box 1, 2) code “B”.

2) It is therefore incompatible with code 9OR in box 37.2.

3) The declaration of this code does not allow entering a payment key before release (code A in Modality of Payment), i.e. the import declaration must contain a guarantee, but it will not be bound by the difference in duties with third countries.

In light of uncertainties over procedures and controls being done on road transport operations and until further clarification is provided, ASTIC encourages drivers to have onboard a certificate signed by the sender or the consignee that states that goods being carried are essential, in accordance to the annex of Royal Decree 10/2020. Drivers are also advised to have onboard the declaration of liability, signed by the company, contained in the annex of Ordinance 307 /2020.

Source: ASTIC

30.03.2020

A new Royal Decree - Law 10/2020 was issued at midnight on 29 March, containing new measures to increase the confinement rules by implementing mandatory paid holiday leave from 30 March to 9 April, for those working in areas deemed non-essential.

Those forced to take holiday can only continue work after 30 March if essential tasks, already in progress prior to the publication of the law, must still be completed.

This mandatory holiday does not apply to the following employed persons, among others:

- those working in the area of both market supply chain and operations, related to the production of basic goods and services, including food, beverages, animal feed, hygiene products, medicines and sanitary products;
- those considered essential for the maintenance of productive activities in the manufacturing industry, i.e. supplies, equipment and materials necessary to maintain the development of essential activities;
- those performing transport services, for both persons and goods, that have continued since the declaration of the state of emergency.

It is recommended that road freight transport and logistics companies check with their customers/clients based in Spain to verify whether their activity is among those running during those days.

Source: ASTIC

27.03.2020

From 29 March until 12 April, Spain has introduced the following flexibility relating to compliance with EU Regulation 561/2006:

- Extension of the daily driving time from 9-10 hours twice per week, as long as the daily and weekly breaks are complied with.
- A 45-hour regular weekly rest and one 24-hour reduced weekly rest can be taken in a two-week period without the need to compensate the latter.
- The regular weekly rest can be taken in the cabin, provided that it is properly equipped to do so.

Source: CETM

The President of the Spanish Government announced on 22 March that he will ask Parliament to extend the state of emergency for 15 more days, until 11 April. The state of emergency means that all people will remain in their homes, leaving only for basic essentials.

The transport of goods continues to be exempt from such restrictions, currently permitted to transport any type of goods, by both domestic and international transport.
Spain has temporarily reintroduced border controls. Only Spanish citizens will be allowed to enter national territory by land; persons residing in Spain; cross-border workers and those who prove, documentary, causes of force majeure or a situation of need. The resolution does not apply to the transport of goods.

Start date: 16.03.2020
End date: not available

Further information: https://www.lamoncloa.gob.es/serviciosdeprensa/notasprensa/interior/Pag...

In his recent public appearance, the President specifically recognised the essential and valuable work of medical personnel, transport operators and the police.

Source: ASTIC

In addition to previous measures taken, the Spanish government announced that, as from March 17th 00:00, borders are closed for movement of persons. Are exempted Spanish citizens, Spanish residents, cross-border commuters and anyone justifying a case of Force majeure. As already stated, freight transport remain exempted to guarantee economic activity and supply chain.

Source: ASTIC

Temporary and limited relaxation of the enforcement of driving and rest times for the drivers of vehicles transporting goods.

Spain notified a temporary and limited relaxation of the enforcement of driving and rest times under Article 14(2) of Regulation (EC) No 561/2006. It will apply to those drivers involved in the transport of goods in all the Spanish territory.

Start date: 14.03.2020
End date: 28.03.2020

Further information: https://ec.europa.eu/transport/sites/transport/files/temporary-relaxation...