Customs issues related to the COVID-19 emergency
Customs issues out of EU – NL perspective

The Corona virus outbreak has led to many far-reaching measures. This also applies to the work of Customs. In this note a summary of the measures taken by the Customs Administration of the Netherlands.

General information
Where it is possible and responsible to do so customs has 'downscaled' some of their activities. The vital work processes remain in place. The continuity of customs processes in relation to the movement of goods is safeguarded as much as possible.

All telephone and digital counters are still open. The handling of declarations and the release of goods is continued as usual. Customs also continues their enforcement tasks concerning the health of citizens and the safety of society.

It is also necessary to maintain the core fiscal responsibility at a responsible level.

Activities for the other enforcement areas are downscaled. Customs trusts that by scaling down their operational work they have struck the right balance between limiting the health risks for customs staff and their duty to contribute to the safety and health of society.

Import and export

Import
There is a possibility of exempting the import of personal protective equipment from customs duties under certain conditions.

The following conditions apply:

- There must be a disaster affecting one or more EU Member States. With the corona crisis in which we now find ourselves, this condition has been met.
- The personal protective equipment must be introduced by an organization that falls within one of the following categories: government organizations, disaster-relief agencies or philanthropic organizations.
- The goods will be donated to or used for victims of the disaster.

The WCO keeps a list of national legislation of countries that adopted temporary import support (lowering or waiving of direct and indirect duties and taxes) on certain categories of critical medical supplies in response to COVID-19. Click here for this list.

Export
The export of personal protective equipment is subjected to the production of an export authorization. EU Regulation 2020/402 was published on 15 March and was effective immediately. Personal protective equipment is listed in Annex I of the regulation. The regulation is amended by Regulation 2020/426.

Remarks from the International Road Transport Union
02.09.2020

In order to prepare effectively for Brexit, Dutch stakeholders involved in Brexit, including TLN, have launched a mini-campaign to inform the public of the procedures for transport to the United Kingdom from 1 January 2021.

Digital pre-notification of customs documents will be mandatory at all ferry terminals and most short-sea terminals. Without this pre-notification, trucks will not be allowed to enter the ferry terminal and will be diverted to parking areas.

Attached you will find information in English and German and a YouTube video on how transport to the United Kingdom will work from 1 January 2021.

Dutch website with information on Brexit:
- German: https://www.getreadyforbrexit.eu/de/
- The YouTube movie in both languages:
  - English: https://youtu.be/4lp0mpP11q4
  - German: https://youtu.be/o5BYDKSK8X0
- A short outline of the five steps to be taken:
  - German: https://www.getreadyforbrexit.eu/de/der-brexit-in-5-schritten/

Source: TLN

03.06.2020

On 3 June, the Dutch Infrastructure Authority announced the creation of a new free parking space to ease congestion on the border with Germany during the Corpus Christi day. The parking will be open from 22:00 as of 10 June until 22:00 of 11 June. The parking has 200 parking spaces and the authorities are asking drivers to use them as much as possible to prevent bottlenecks during that festive day.

The parking’s address is: Marketing 19 a, 6921 RE Duiven, The Netherlands. GPS 51.962767 - 06.028641.

Source: TLN
The application for an export authorization must be submitted to customs 'Central Import and Export Office' (the CDIU). Customs has taken the necessary measures to enforce the export on personal protective equipment.

The WCO keeps a list of national legislation of countries that adopted temporary export restrictions on certain categories of critical medical supplies in response to COVID-19. Click here for this list.

Certificates of origin
As proposed by the EU, the Netherlands accepts certificates issued for preferential purposes in the form of a copy, issued on paper or electronically. More specifically this applies to:

A copy, either in paper or in electronic form (scanned or available on-line), of the original certificate signed and stamped by the competent authorities as normally required
The certificate, not signed and stamped by the competent authorities as normally required but with a digital signature of the competent authorities, or a copy of it, either in paper or in electronic form (scanned or available on-line).

Customs assures the authenticity and validation of the proof of origin carried out by the customs authority of the exporting country. Customs must be able to check the original certificates in the administration afterwards.

The measure applies to: EUR.1, EUR-MED, FORM A and A TR certificates.

Export certificates
Countries might have problems sending their original export certificates by courier services to the EU, because of the suspension of activities or to flight restrictions. As a consequence, the original documents cannot be presented in time at customs.

Customs will, until further notice, accept the following procedure:

- To perform documentary checks customs accepts health certificates that are issued in the TRACES system, although no electronic signature has been implemented so far.
- In case certificates are not issued in the TRACES system, the Competent Authority in a third country can send the export/health certificate and catch certificate (fish) as a scanned document by email to customs.
- The procedure is in line with letter SANTE.DDG2.G/BVG from the European Commission and is announced and communicated by the Netherlands Food and Consumer Product Safety Authority (the NVWA).

Customs supports entrepreneurs
Due to the corona crisis, many entrepreneurs may temporarily not be able to comply with their payment obligations pursuant to the customs regulations and it may not be possible to observe all the deadlines and customs formalities. In addition to the measures taken by the EU, the Customs Administration of the Netherlands will support entrepreneurs who get into problems for this reason by providing a set of measures.

- 02.04.2020
In order to guarantee the flow of supplies, especially those destined for the supermarkets and pharmacies, the Dutch Minister of Infrastructure and Water Management has extended the relaxation on driving and rest times until 1 June 2020.

The same conditions continue to apply for the following:

- Maximum daily driving time of 11 hours
- Maximum weekly driving time of 60 hours
- Maximum fortnightly driving limit of 96 hours
- Postponement of a weekly rest period from six to seven 24-hour periods.

Source: EVOFENEDEX

- 19.03.2020
Currently, the Netherlands is under a relatively relaxed Coronavirus (COVID-19) regime. Most people work from home. The government aims to have the number of infected people at the same time under control. Shops remain open although certain department stores have individually decided to close.

To enable an efficient loading and unloading procedure at shippers’ premises, it is recommended that drivers take personal protection materials with them such as masks and gloves.

The associations are in communication with the government in order to safeguard restaurants and other facilities for drivers. The Ministry recommends that drivers take their meals at fuel stations. All other restaurants remain closed until at least 6 April.

There is an ongoing debate in the Dutch Parliament and it is possible that measures will become stricter in the coming days.

Sources: Evofenedex and TLN
**Statutory deadlines**
Tailor-made arrangements are provided for entrepreneurs who are not able to keep to the strict statutory deadlines such as deadlines for the filing of supplementary customs declarations (the monthly declaration). Entrepreneurs are advised to make pro forma objections and applications for refunds. If the statutory deadline is exceeded, we will make allowances for the circumstances. Failure to meet legal deadlines for customs transit as a result of corona measures are an excusable delay.

**Authorizations**
Tailor-made solutions are provided for organizations that are unable to meet the solvability requirements of an AEO authorization, the provision of access to a customs representative or the reduction or waiver of the guarantee under a UCC authorization comprehensive guarantee. The time limit is suspended for current applications for authorizations which cannot be completed properly due to the corona crisis.

**Deferment of payment**
On application, a deferment of payment will be granted to entrepreneurs. For the excise/consumer tax, a tax return have to be filed in the normal way. A postponement of payment can be asked when the additional assessment is received.

**Penalties**
Certain allowances for entrepreneurs are made who, as a result of the corona crisis, fail to meet their customs obligations in a timely fashion. If it is not a matter of a violation or a crime or willful misconduct/gross negligence, a penalty is not imposed.