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c. In justified cases, the **ATA carnet** stamp has been replaced by an electronic procedure,

d. **Seal** in transit procedure can be replaced by a detailed description of the goods that provides their identification.

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):