WHAT CUSTOMS CAN DO TO MITIGATE THE EFFECTS OF THE COVID-19 PANDEMIC

Highlights of WCO Members’ best practices

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<th>Facilitating the Cross-border Movement of Relief and Essential Supplies</th>
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<tr>
<td>Coordinate and cooperate with other government agencies with the objective of speeding up the clearance of relief goods.</td>
<td>Introduce tax relief measures, such as extending payment of duties, payment of duties in installments, and duty drawback.</td>
<td>Provides personal protection equipment to staff, such as masks, gloves, sanitizers, etc.</td>
<td>Ensure appropriate integration for preparedness and response.</td>
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<td>Prioritize the clearance of relief consignments on the basis of a list of essential items.</td>
<td>Waive penalties for delays that are due to late arrival of commercial documents from exporting countries.</td>
<td>Apply social distancing measures.</td>
<td>Make COVID-19 related information available on official web-site and social media accounts.</td>
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<td>Clear relief consignments as a matter of priority.</td>
<td>Introduce facilitative measures with regard to the requirements to submit original documents or to stamp certain documents.</td>
<td>Encourage the use of electronic services in conducting business with Customs.</td>
<td>Share advance passenger information (API) with sanitary control authorities.</td>
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<td>Provides for the lodging of a simplified Goods declaration or</td>
<td>Provide greater facilities to ATA carnet holders when</td>
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<td>Intercept the trafficking of</td>
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1 The current version of the document analyses practices submitted by 26 WCO Members. The WCO will continue to update the document based on Member, stakeholder and official open source input.
<table>
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<th>of a provisional or incomplete Goods declaration.</th>
<th>the temporarily imported goods cannot be re-exported due to a state of emergency</th>
<th>counterfeited medical supplies.</th>
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<td>Provide for pre-arrival processing of the Goods declaration and release of the goods upon arrival.</td>
<td>Set up crisis teams to ensure the overall performance of customs tasks. Take measures to guarantee personnel availability in the long term. Operate a 24/7 customs clearance system.</td>
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<td>Apply risk management and perform inspections on relief goods only if deemed high risk. Ensure inspections by other government agencies and inspections by Customs are coordinated and, if possible, carried out at the same time.</td>
<td>Create a Helpdesk online or by phone that can serve as a single window for the trade to reach out to.</td>
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<td>Advocate for or support the waiving or suspension of import duties and taxes for relief items.</td>
<td>Apply risk management to keep physical inspections to the minimum necessary and speed up Customs clearance.</td>
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<td>Designate priority lanes for freight transport and introduce measures to guarantee the supply chain continuity.</td>
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transport by road, including for goods in transit, in cases where the driver of the means of transports has COVID-19 symptoms.

I. Facilitating the Cross-border Movement of Relief and Essential Supplies

Bosnia and Herzegovina
- Article 43 of the Decision on the requirements and procedure for exercising the right to exemption from payment of import and export duties (Official Gazette of BIH 24/18) stipulates exemption from payment of import duties for instruments and appliances intended for medical research, medical diagnostics or treatments which are donated to medical institutions, hospital wards and medical research facilities by charity or non-profit organizations or natural persons, or which have been purchased by such medical institutions, hospitals or medical research facilities using funds that have been entirely provided by a charity or humanitarian organization or with the help of voluntary contributions, as well as for their spare parts and components or accessories and tools used for their maintenance, tests, calibration or repair.

Brazil
- Daily monitoring of the clearance of goods to tackle the virus outbreak, according to the HS Classification Reference from the WCO.

Cameroon
- Humanitarian assistance consignments are eligible for the following procedures:
  - Immediate collection subject to lodging of a provisional declaration and security,
  - Pre-arrival completion of Customs formalities, with inspection on quayside/runway followed by immediate removal of the goods, and
  - Pre-arrival declaration procedure. Such consignments may benefit from duty- and tax-free admission.

China
- Under the Ad Hoc Working Group, China Customs has set up a Sub-group to ensure fast clearance of anti-epidemic supplies;

Cuba
- Facilitation measures are applied and aimed at the expedited processing of imports of merchandise that arrive as donations and other specific inputs intended to protect against COVID-19.
Czech Republic
- Customs will recognize the validity of an already expired ATA carnet or ATA carnet for which the period fixed for the re-exportation of goods from the territory of the Union has expired, if the period is affected by a declared state of emergency.
- The import of Union goods which were temporarily exported under cover of ATA Carnet will be relieved from import duties and taxes in cases where the goods were imported after the deadline or after the expiry of validity of the ATA Carnet, if the import was prevented by a state of emergency.

European Union
- The European Commission adopted a decision on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 (protective equipment, testing kits or medical devices such as ventilators). The duty and VAT free importation applies to state organisations (state bodies, public bodies and other bodies governed by public law including hospitals, governmental organisations, communes/towns, regional governments, etc.) and charitable or philanthropic organisations approved by the competent authorities of the Member States. The relief from import duties and VAT exemption is valid from 30 January 2020 until 31 July 2020. Before the end of this period, the situation will be reviewed and where necessary, in consultation with the Member States, may be extended.

Japan
- Customs clearance has been prioritized for relief goods relating to countermeasures to the COVID-19 and for goods such as water and fuel that require an urgent clearance to maintain the lifeline. Also, Customs duties and consumption taxes are exempted for the importation of the above-mentioned goods with the submission of simplified declaration form that enables declarants not to submit the certificate for duty exemption for donated goods.
- Relief goods relating to countermeasures to the COVID-19 can be exported with a simplified declaration format.

Korea
- Korea Customs Service (KCS) has established and operated Customs Clearance Support Centers for COVID-19 at major Customs offices across the country. KCS operates a 24/7 customs clearance system to provide speedy clearance for sanitary products, medical devices/equipment and raw materials imports for domestic manufacturers or their sound operation;
- In case of importing protective face masks for the purposes of relief, donation, and distribution to employees by companies, the Ministry of Food and Drug Safety (MFDS) exempts them from import requirements, while Customs minimizes clearance audit.

Maldives
- Arrangements have been made to ensure that medical equipment and tools imported for hospitals and clinics are cleared as soon as possible.

Serbia
- Customs officers are directed to carry out required co-operation with other competent authorities at the border crossing points in order to efficiently enforce the decision enacted
by the Government. Nevertheless, all the measures related to trade in goods are followed and implemented by the Customs authorities.

II. Supporting the Economy and Sustaining Supply Chain Continuity

Australia
- The Australian Border Force acknowledges that Supply Chain Integrity, including the flow of goods, is a critical priority, pre, at, and post border. The ABF has put into place contingency planning to ensure all critical priorities are managed appropriately.
- A whole of government approach is fundamental to managing a challenge on the scale of COVID-19. In the Australian context, the Department of Home Affairs and the Australian Border Force continue to work with other Australian Public Service agencies to maintain a coordinated approach to COVID-19.

Bahrain
- With the increase in demand for e-Commerce transactions, the Customs Affairs increased staffing to support e-Commerce stakeholders (DHL, Aramex, FedEx etc.)

Belgium
- Customs has been listed as an essential service so it will continue its core functions of protecting the interests of the Union and facilitating trade.

Bosnia and Herzegovina
- All customs offices in Bosnia and Herzegovina are working full-time, and any import and export procedures are completed in the shortest possible time while observing the relevant legislation, whereby priority is given to processing any shipments relating to the fight against the COVID-19 pandemic.

Bulgaria
- The Republic of Bulgaria has not closed border crossing points (BCPs) for the movement of trucks, but at some BCP traffic can be impossible due to restrictions imposed by neighbouring countries and their closed BCPs.
- Drivers of foreign-registered trucks delivering goods to Bulgaria should unload and leave the country as soon as possible limiting their social contacts during their stay.

China
- Some of the measures taken are:
  - Around-the-clock tracking and analysis of the epidemic situation by following closely the spread of the disease both at home and abroad, and collecting information through multiple sources. As the disease evolves, experts in a wide range of fields and from various departments are gathered to assess risks and provide guidance for targeted measures at border crossings across the country.
  - For imported supplies, all local Customs are required to open exclusive counters and green lanes 24/7 to ensure fast clearance; imported pharmaceuticals, disinfection supplies, protective suits, treatment equipment and other supplies will be released
without delay. For exported supplies, green lanes are provided 24/7 to minimize the clearance time.

El Salvador

- In order to guarantee the supply chain, and that it works properly to avoid the shortage of all kinds of goods and services in the country, freight forwarders may have the necessary personnel, such as freight transport drivers who are over 60 years old.
- According to the national Protocol for the mobility and logistics of goods, when it is identified that the driver of the cargo transport unit presents symptoms of poor health and determines the need to apply the established health protocols of Interinstitutional way by OSI (Oficina de Salud Internacional – International Health Office) and MINSAL (Ministro de Salud – Ministry of Health), the Customs authority will manage and facilitate the change of the driver of the transport unit so that it continues with its operation.

European Union

- In order to ensure that all EU internal borders stay open to freight and to guaranteed supply chains for essential products, on 16 March 2020 the European Commission issued Guidelines for border management measures to protect health and ensure the availability of goods and essential services. The document is intended to engender a cooperative process across the EU to ensure all freight, including but not limited to essential goods such as food and medical supplies, gets quickly to its destination without any delays.
- The EU Member States have been requested to designate immediately all the relevant internal border-crossing points of the trans-European transport network (TEN-T) and additional ones to the extent deemed necessary, as “green lane” border crossings – for land (road and rail), sea and air transport.
- Going through these “green lane” border crossings, including any checks and health screening of transport workers, should not exceed 15 minutes on internal land borders. The “green lane” border crossings should be open to all freight vehicles carrying any type of goods.
- The EU Member States have been invited to act immediately to temporarily suspend all types of road access restrictions in place in their territory (week-end bans, night bans, sectoral bans, etc.) for road freight transport and for the necessary free movement of transport workers.
- Transport workers, irrespective of their nationality and place of residence, should be allowed to cross internal borders. Restrictions such as travel restrictions and mandatory quarantine of transport workers, should be waived, without prejudice for competent authorities to take proportionate and specifically adapted measures to minimise the risk of contagion.
- The European Commission issued guidance to the concerned stakeholders on practical solutions given by the current legal framework, in order to ensure a uniform application of the Union Customs Code (UCC) even in this time of crisis. The guidance concerns the application of customs provisions relating to the customs decision-making process, customs procedures and customs formalities.

Finland

- No restrictions have been imposed on goods traffic.
Germany
- Both the German Central Customs Authority and the local customs authorities have set up crisis teams to ensure the overall performance of customs tasks. In order to guarantee personnel availability in the long term, the official tasks of the organizational units, which are in direct contact with those involved (e.g. customs clearance), have been reduced to the necessary core areas.

Greece
- Customs Offices were instructed to have their staff working in alternate shifts in order to prevent spreading of the infection and safeguarding the operation of the Customs Offices in case of an incident during a shift.

India
- The Central Board of Indirect Taxes and Customs of India introduced:
  - a 24*7 Customs clearance at all Customs formations;
  - a waiver of late fees for filling the Bill of entry (BE) after COVID-19 scenario as the delay in filing of Bill of Entry was on account of non-receipt of documents from exporting countries;
  - created a help desk on CBIC and ICEGATE home page for the trade to reach out to various ministries through a single window.

Japan
- Flexibility in customs procedures:
  - Since it is expected that importers/exporters and Customs brokers telework as a countermeasure to the COVID-19, based on a prior consultation with Customs, they can lodge import/export declarations at Customs offices which are more convenient for them, if it is difficult to lodge the declarations at the designated Customs office due to the COVID-19,
  - The requirement for stamp is exempted for certain documents on which stamping by importers/exporters and Customs brokers is required, if it is difficult to stamp such documents due to the COVID-19,
  - With regard to certain documents whose original copies are required to be submitted to Customs at the time of import/export declaration, if it is difficult to submit them due to the COVID-19, the required original copies can be submitted by electric means.
  - for the submission of certificate of origin, etc.
  - in the lodgment of financial security to extend the term for duty payment.

Korea
- KCS adopted a series of tax relief measures for companies importing raw materials for domestic production that include extension of payment of duties, installment payment of duties, and duty drawback on the same day of application;
- KCS has temporarily granted an exception of lowering tariffs on imports of key automobile materials by applying lower maritime transport costs instead of higher air transport cost to them;
• KCS prepared the "UNI-PASS Emergency Response Manual" to prevent disruption due to the absence of system administrators and the closure of offices in the wake of the COVID-19 outbreak.
• KCS operates a 24/7 customs clearance system to provide speedy clearance for sanitary products, medical devices/equipment and raw materials imports for domestic manufacturers or their sound operation;
• KCS temporarily designated support teams for emergency clearance of raw materials at several Customs offices;
• KCS allows cargo to be transported directly to manufacturing plants without entry into the terminal after arrival in order to solve the problems of delayed unloading and shortage of storage space at airports and seaports;

Maldives
• In order to facilitate smooth and fast release of goods into the market, all the physical examinations are based on risk management, enabling to examine only the necessary items. Customs media team has been working daily in order to update the relevant stakeholders about the changes being brought such as the changes in service hours and import duty.

New Zealand
• New Zealand is taking steps to ensure the continued flow of goods across borders. To keep sea freight routes open the adopted measures do not apply to cargo ships or marine crew. New Zealand is keeping the border open for international supplies and the customs officers continue to be available to facilitate the timely movement of goods across the border.

Serbia
• Despite the closing of some border crossing points, Serbia maintains the operations at some Border Customs Posts and Units, as well as Administrative Boundary Line Customs Units, for trading in goods.

United States of America
• Customs and Border Protection (CBP) continues to engage with the Centres for Disease Control (CDC) and Industry Stakeholders in order to continue the flow of legitimate trade and travel into and out of the United States.

III. Protecting Staff

Angola
• Keep the workplaces fresh and clean. Public service counters must be cleaned at least twice a day.
• Meetings must be cancelled and replaced by videoconference or other means of remote communication, thus avoiding the crowding of people and reducing the likelihood of transmissibility of the virus.
• Avoid sharing personal items such as cutlery, plates, glasses or bottles.
• Employees in the public service areas must adopt individual protection measures through the use of masks, gloves, alcohol gel or other similar antiseptic, and have paper napkins available.
• The number of people inside the Tax Offices (TO), Customs Posts (CP) and respective Stations must be limited to the number of service counters available, while the others must wait outside.

Australia
• Staff are being encouraged to practice good hand hygiene and the information is being displayed throughout workplaces.
• If interviewing an ill traveller or ill crew staff should wear a surgical mask, full length disposable gown, gloves and eye protection in accordance with the respective workplace guidance. PPE must be used appropriately to be effective. If staff are required to wear PPE, they should be trained in the correct way to put on, remove and dispose of all PPE.

Bahrain
• Staff that bear chronic illness and pregnant women, whose infection with the virus poses a danger to their health, are exempted from attending to work and are assigned to work remotely from home on the tasks assigned to them.
• Bahrain Customs have implemented new techniques and adopted modern technology applications in conducting virtual meetings and communication.
• Bahrain Customs have equipped Customs Officers who are on the frontline facing the threat of the pandemic virus by providing them with protective clothing, masks, gloves, sanitizers and sanitizing their facilities.
• Officers been educated and trained on the symptoms of the virus, the importance of dealing with the situation and dealing with people who have contracted it, outlining the reporting method.

Belgium
• The Customs Administration took severe measures for protection, based on social distancing principles. Legislation, central services, litigation and prosecution, and all other non-first line officers work from home. Field officers have reduced staff numbers to allow less interaction.
• The Belgian Customs Administration issued temporary measures to allow relief of VAT and Customs duties for donations of equipment for the protection of personnel. The relief is based on articles 57 –58 of regulation 1186/2009.

Brazil
• Orientation for all Customs Officers on the need to wear the necessary IPE (Individual Protective Equipment): Gloves, glasses, masks.

Cuba
• Cuba Customs equipped its officers with protection means and regularly ensures hygiene and disinfection measures, as well as the resources for it.
Czech Republic
- The General Directorate of Customs informs all staff about all relevant decisions and instructions about necessary procedure to be followed.

Finland
- In Finnish customs all personnel except those working in critical functions have been instructed to work from home from the 18th of March onwards.

Germany
- It is mandatory for Customs officials in close contact with customers to use personal protective equipment such as gloves, masks, etc.

Greece
- In the end of February 2020 funds have been requested for the disinfection of passenger control areas within the Customs Offices, as well as for the provision of special protective suits, masks, eye glasses and boots.

Korea
- KCS makes it mandatory to practice "social distancing-keep 2m apart";
- KCS set an appropriate density ratio for each division and performs telecommuting in the form of work from home or smart work;
- KCS makes efforts to minimize person-to-person contact by actively utilizing flexible working hours, while advising staff to refrain from talking to each other inside elevators in the building;
- Closed spaces such as office and meeting rooms are regularly ventilated, and health managers are designated at each division to check whether employees have fever or respiratory symptoms twice a day and report to the head of division.
- KCS has prepared and implemented a special customs clearance procedure for personal effects of citizens from countries hit hard by COVID-19 outbreak, particularly for acceptance of customs declaration and luggage inspection, to properly manage those people and to protect Customs officials;
- When inspecting checked baggage of suspected patients, Customs officers disinfect the baggage after inspecting them under the presence of airline employees;

Maldives
- It has been made mandatory for the frontline officers working in the international airport and the seaport to take protective measures while at work. These include the use of face masks and gloves at all times. Furthermore, hand sanitizers have been provided to all sections.
- Face to face interactions have been minimized and all the work trips planned for this period have been suspended. The use of the online portal is highly encouraged, enabling customers to declare, pay and request for many other services without visiting.

Mongolia
- The regional Customs administrations and Customs branch offices have been fully supplied with cleaning, sanitizing, disinfecting or sterilization materials. The Customs inspectors use full and half sets of personal protective clothes and equipment.
Slovakia
The Financial Administration of the Slovak Republic adopted the following measures:

- prohibition of clients entering the office premises apart from the premises reserved for the public (mail room, client center);
- keep a minimum distance of two meters between the negotiators during personal meetings;
- to shorten client handling in personal contact to a maximum of 15 minutes;
- recommendation to all employees to restrict private journeys to coronavirus-confirmed countries;
- consider the use of disposable gloves when handling documents and documents from citizens and, after work, re-wash hands in the prescribed manner;
- calls for frequent ventilation of the offices and other premises.
- recommendation to use telephone, electronic and written communications preferably, except in justified cases.

South Africa
- The safety of both Customs (and other) officials, as well as traders and travellers is critical to the South African revenue Service (SARS). SARS has therefore strongly encouraged limiting face-to-face contact with Customs officers. Traders should therefore use digital channels wherever possible.

Sweden
- Swedish Customs has taken measures to ensure that there is adequate protective equipment for customs officers in stock, should the situation require the use of such equipment. Swedish Customs is not experiencing any disruptions caused by a shortage in personnel, due to sick leave, so far. Employees that have duties that can be done from home are allowed to work from home.
- All business travels are to be cancelled/postponed except for those essential (which is to be decided by management).

United States of America
- CBP has a Safety and Occupational Health Specialist located in every Field Office and Sector to assist operational components complete the mission of CBP while ensuring that CBP employees remain safe.

IV. Protecting Society

Australia
- Border workers should continue to follow existing processes for screening ill travelers arriving at our international air and sea ports using the updated TIC.
- All travelers arriving in Australia from mainland China, Iran, Republic of Korea or Italy or hot spot countries are required to undergo additional health screening by biosecurity officers or state and territory health workers at the port.
Bahrain
- With the Customs brokers, Bahrain Customs emphasized the clearance of shipments and electronic payment from distance, as well as circulating the contact numbers of the call center and customer service for the purpose of non-attendance.

China
- Some of the measures taken are:
  - Compulsory health declaration by requesting all cross-border passengers to declare to the Customs their health conditions;
  - Enhancing strict entry/exit health and quarantine measures to all cross-border passengers whereby they are subject to a three-step screening approach at border crossings;
  - China Customs works closely with other border agencies to share information and coordinate the procedures for screening, quarantine and referral of passengers. A comprehensive prevention and control network was put in place to contain the spread of the disease.
  - Application of big data for transmission prevention;
  - Improving international cooperation by designating contact points for communication and coordination of anti-epidemic efforts.
  - Making COVID-19 related information available on news media, GACC official website, Customs official Weibo and WeChat accounts and journals.

Cuba
- Ensure timely sharing of advance passenger information (API) with the sanitary control authorities (MINSAP, Phytosanitary and Veterinary), which includes the personalized list of passengers and crew from and in transit from countries under epidemiological surveillance.

Korea
- In case of importing protective face masks for commercial purpose, KCS advised the MFDS grant the import (item) permit as quickly as possible.

Mongolia
- Travelers returning to Mongolia are isolated for 14 days in named ports. Their accompanied and unaccompanied luggage is decontaminated and kept under control for 14 days for the necessary Customs inspections. Limited number of special chartered flights are being arranged to locations outside Mongolia to bring Mongolian nationals back at their requests. The Customs inspections are carried out in separate areas classified as red, orange and green.