



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

Highlights of WCO Members' practices  
2nd edition<sup>1</sup>

<b>Facilitating the Cross-border Movement of Relief and Essential Supplies</b>	<b>Supporting the Economy and Sustaining Supply Chain Continuity</b>	<b>Protecting Staff</b>	<b>Protecting Society</b>
<p>Coordinate and cooperate with other government agencies with the objective of speeding up the clearance of relief goods.</p>	<p>Introduce tax relief measures, such as extending payment of duties, payment of duties in installments, and duty drawback.</p>	<p>Provides personal protection equipment to staff, such as masks, gloves, sanitizers, etc.</p>	<p>Ensure appropriate integration in the preparedness and response mechanisms of Customs administrations with health and safety responsibilities.</p>
<p>Prioritize the clearance of relief consignments on the basis of a list of essential items.</p>	<p>Waive penalties for delays that are due to late arrival of commercial documents from exporting countries.</p>	<p>Apply social distancing measures.</p>	<p>Make COVID-19 related information available on official web-site and social media accounts.</p>
<p>Clear relief consignments as a matter of priority.</p>	<p>Introduce facilitative measures with regard to the requirements to submit original documents or to stamp certain documents.</p>	<p>Encourage the use of electronic services in conducting business with Customs.</p>	<p>Share advance passenger information (API) with sanitary control authorities.</p>

<sup>1</sup> The current version of the document analyses practices submitted by 70 WCO Members as of 16 April 2020. The WCO will continue to update the document based on Member, stakeholder and official open source input.

Provide for the lodging of a simplified Goods declaration or of a provisional or incomplete Goods declaration.	Provide greater facilities to ATA carnet holders when the temporarily imported goods cannot be re-exported due to a state of emergency		Measure certain indicators and provide statistical data to the government to inform decisions in the response to the disaster.
Provide for pre-arrival processing of the Goods declaration and release of the goods upon arrival.	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.		Intercept the trafficking of counterfeited medical supplies.
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.	Create a Helpdesk to resolve issues faced by importers/ exporters.		Expand the tax-free use of undenatured alcohol for the purposes of disinfectants production. Donate seized alcohol for the production of disinfectants.
Advocate for or support the waiving or suspension of import duties and taxes for relief items.	Apply risk management to keep physical inspections to the necessary minimum and speed up Customs clearance. Optimum use of non-intrusive inspection equipment.		
	Designate priority lanes for freight transport and		

	introduce measures to guarantee the supply chain continuity.		
	Facilitate the continuation of transport by road, including for goods in transit, in cases where the driver of the means of transports has COVID-19 symptoms.		

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

### Antigua and Barbuda

- Antigua and Barbuda Customs and Excise Division received the request from the Government on 17 March 2020 to assist with creating a list of items with HS codes and current rates of duty to seek duty exemption for these items. Based on the request from the Government of Antigua and Barbuda, a draft list of Goods with tariff codes was compiled to seek duty exemption to assist with COVID-19 pandemic, which were in line with the WCO HS Classification Reference for COVID-19 Medical Supplies and which also reflected the guidelines provided by the WCO.

### Argentina

- Advocate for or support the waiving or suspension of import duties and taxes for relief items.
- Prioritize the clearance of relief consignments on the basis of a list of essential items.

### Azerbaijan

- Fast and smooth movement of goods required for COVID-19 treatment has a special priority.

### Bangladesh

- All duties and taxes for the imports of medical equipment and medicines related to coronavirus have been exempted.

### Bosnia and Herzegovina

- The Decision on the requirements and procedure for exercising the right to exemption from payment of import and export duties 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

- Regulation prescribing anticipated release of goods prior the inspection and clearance, according to HS Classification Reference from the WCO.
- Daily monitoring of the clearance of goods to tackle the virus outbreak, according to the HS Classification Reference from the WCO.
- Reduction of duties and taxes for the imports of goods to tackle the virus outbreak, according to the HS Classification Reference from WCO.

### Cameroon

- Regarding the Customs treatment of supplies, materials and equipment normally used to combat COVID-19, the list suggested by the WCO Secretariat has been widely circulated within the Customs Administration, and attention has been drawn to the Customs facilities

applicable at import. The Administration is planning to propose full exemption for all these goods, for the duration of this health crisis.

- 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.

### Canada

- Shortly after WHO declared COVID-19 as a pandemic, Canada issued a Customs notice for the relief of duty and tax for imported goods required for an emergency by Canadian health care centres and emergency responders.

### China

- Following the outbreak of the disease, China Customs has put in place a Command Centre, with the Minister of the General Administration of Customs of China (GACC) as Commander-in-Chief and all Vice Ministers as Deputy Commanders-in-Chief, and a Working Group. Led by the Vice Minister in charge of border health and quarantine, the Working Group guides Customs offices across the country to fight the epidemic. Under the Working Group are 9 Sub-groups.
- One of the Sub-groups is aimed at ensuring fast clearance of anti-epidemic supplies. 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.

### 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

- Reliefs from Customs duty and taxes for the import or temporary admission of medical, surgical and laboratory equipment in line with the current legal provisions.

### Dominican Republic

- During the emergency situation, the collection of all import taxes is temporarily suspended on the following goods: masks, clothing, protective equipment and medical instruments, machines or devices necessary to combat the COVID-19 pandemic, which will apply via the Integrated Customs Management System (SIGA).
- With this temporary suspension of taxes, the entire bureaucratic process is avoided to obtain a formal exemption, which, if required, could be carried out afterwards. This suspension of taxes includes, specifically, the Customs tariff where applicable, and the Tax on the Transfer of Industrialized Goods and Services (ITBIS or VAT).

## Ecuador

- Activation of a single line (0996763123) for simplified Customs processes: donations, relief shipments and private sector initiatives related to the national COVID-19 emergency.
- Coordination with sanitary and quality authorities to approve simplified processes for the COVID-19 health emergency related supplies.

## Eswatini

- The Eswatini Revenue Authority (SRA) is implementing provisions that provide for a rebate of Customs duty on goods imported for the relief of distress of persons where there is a national disaster.
- The SRA Risk Management Committee has approved an Infectious Disease Emergency Plan which is further supported by Operational Response Strategies.
- Furthermore, the SRA is implementing the following measures:
  - Fast tracking of the clearance of goods for the fight of COVID-19, i.e. medicaments. Clearance can be done after, controls still exercised.
  - Enhanced collaboration with other stakeholders: communication to clients through one channel, joint inspections, etc.
  - Collaboration with neighbouring countries: sharing of information on national developments that impact the movement of goods across the border.

## 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.

## France

- Importers of sanitary and medical equipment and supplies have been given exemptions from Customs duty.

## Guatemala

- The Guatemala Government approved the exemption from Value Added Tax (IVA) and Import Tariff Duties (DAI) for the National Coordinator for Disaster Reduction (CONRED), Churches, organizations and charitable associations that import in order to bring critical goods for the emergency response to COVID-19.
- There is an expedited procedure for relief shipments.
- The Customs Service is part of the National Coordinator for Disaster Reduction (CONRED), which allows Customs to have immediate information on the management of the crisis and to be clear on the procedure that must be applied to receive donations and humanitarian aid, at the different Customs offices in the country.

## India

- Prioritized clearance of critical goods used for fighting COVID-19, such as medical equipment, drugs and pharmaceuticals, testing kits, PPEs, is ensured.
- Exemption from basic Customs duty has been granted to ventilators, masks, personal protection equipment, testing kits and inputs used in manufacturing these items.
- As a relief measure for other countries battling with the pandemic, specific export shipments of critical drugs, pharmaceuticals, testing kits, personal protection equipment etc. are actively facilitated by Customs at the borders. Some of these shipments are donation from the Government of India.

## Indonesia

- To accelerate the clearance process of import goods to be used for COVID-19 countermeasures, the government provides fiscal and/or non-fiscal facilities which include exemption on import duties and excise, non-imposition of VAT and/or Sales Tax on Luxury Goods, exemption of import income tax, and exception on import prohibition/restriction requirements.
- Exemption of Excise for ethyl alcohol used for social purposes and raw/supporting materials to produce non-excisable final product.

## Iran

- The Islamic Republic of Iran's Customs Administration has provided for fast clearance of shipments, especially relief supplies and medical equipment for COVID-19 treatment including diagnostic kits, various types of respirators, gloves, ethyl alcohol, etc. which are the first priority.
- The Government has reduced duties and taxes on the import of 14 items of equipment and 13 items of supplies which are necessary for combating the COVID-19 with a minimum import duty of 5% (of Customs value).
- The Islamic Republic of Iran's Customs Administration has provided for the release of essential supplies and equipment for COVID-19 with a minimum set of documents and without tracking code, when they are approved by the Ministry of Health, Treatment and Medical Education.

## 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.
- 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) 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.

#### Macau, China

- Facilitation of Customs clearance of epidemic prevention materials and anti-epidemic materials, especially masks, protective clothing and disinfectants.
- Rapid Customs clearance lane provided to the donated anti-epidemic materials.
- Safe and convenient Customs clearance for fresh food and daily necessities.

#### Malaysia

- Immediate release of priority consignment and goods imported for the use of the Ministry of Health including medical equipment, laboratory equipment and Personal Protection Equipment (PPE).
- Provide for pre-arrival processing of the goods declaration and immediate release of the goods upon arrival.
- Expedited processing of imports of medical equipment for donations to the government to mitigate the effects of COVID-19, and coordinated inspections / examinations by Customs and other government agencies.
- Exemption of import duty and sales tax for face masks. Exemption of import duty and sales tax for medical equipment, laboratory equipment, Personal Protective Equipment (PPE) and COVID-19 consumables for the Ministry of Health. Exemption of import duty, excise duty and sales tax for raw material to the manufacturer of hand sanitizers (undenatured ethyl alcohol and denatured ethyl alcohol).

#### Maldives

- Arrangements have been made to ensure that medical equipment and tools imported for hospitals and clinics are cleared as soon as possible.
- The Government exempted the import duty on masks, gloves and protective equipment related to COVID-19. Customs processes and systems have been updated accordingly.

#### Mauritius

- Mauritius Customs is giving expedited release to relief consignments arriving by special chartered air flights. Goods cleared in this category include COVID-19 test kits, medicaments and pharmaceuticals, face masks, sanitizers, reagents and other goods of prime necessity. Moreover, clearance for essential goods such as basic necessities is being prioritised.
- VAT has been removed on hand sanitizers, protective masks, gloves, test kits, and other related medical equipment (with effect as of 24 March 2020).

#### Mexico

- There will be special protocols to expedite the clearance of the following goods:
  - Supplies donated to the Ministry of Health.
  - Goods (import) in accordance with the rule for simplified procedure for imports made by the Ministry of Health and decentralized agencies of the Health Sector.
  - Perishable goods, medicines, and health products or other essential goods.

### Moldova

- Customs clearance has been prioritized for relief goods relating to countermeasures to COVID-19, food, sanitary products, and medical devices/equipment.
- Relief from import duties for some goods needed to combat the effects of COVID-19.

### Nepal

- A Quick Response Team (QRT) coordinated by Deputy Director General has been established at the Customs headquarter to coordinate all Customs offices with the objective of facilitating the movement of relief and essential supplies.
- The regular Customs clearance process has been expedited and provisions have been made for the Customs clearance of relief goods and essential medical items within 2 hours' time.
- Customs Duty on relief and medical items has been exempted. The requirement to present certain documents for the Customs clearance of relief and other essential items has been waived.
- Coordination is performed with major trade partner countries, as well as with relevant government agencies and private sector stakeholders to maintain the regular supplies in the time of crisis.

### Niger

- Exemption of taxes and duties for equipment and products used to fight against the epidemic, as listed by the WCO Secretariat.

### Oman

- During this period all imports designated for the Oman Ministry of Health in order to combat COVID-19 will be exempted from Customs duty.

### Panama

- A Cabinet Decree established the reduction to zero of import tariffs (temporary measure) of products and supplies of first necessity. This measure is aimed at guaranteeing the necessary supply of products during the national emergency situation. It details the different basic products such as medical supplies, alcohol gel, gloves, and face masks, among others.
- Special procedure for relief dispatch and humanitarian aid for urgently needed goods. By means of an Administrative Resolution, the National Customs Authority of Panama regulated a temporary procedure for the import of merchandise established under the "Relief dispatch special modality" (Aid and humanitarian assistance). The authorized procedure applies to merchandise, including vehicles and other means of transport, food, medicines, clothing, blankets, tents, prefabricated building structures, items to purify and store water. Likewise, vaccines and medicines, human organs, blood and plasma, medical devices, radioactive materials and perishable materials for immediate or essential use by a person or hospital or other essential goods are also included. The form established to process this merchandise will have a term of six (6) months to complete the procedure set by Customs.

### Pakistan

- The government has waived all duties and taxes on the import of essential medicines and equipment necessary for containing and combating the COVID-19 pandemic.

### 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. All the measures related to trade in goods are followed and implemented by the Customs authorities.

### Seychelles

- Fast tracking the processing and release of urgent medical cargo and relief supplies through simplified procedures.

### Spain

- The instructions issued by the Customs Department of Spain give priority to medicines, medical products and supplies, perishable goods and other strategic supplies.
- 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.

### Qatar

- By an Emiri decision, food and medical supplies were exempted from Customs duties for a period of 6 months, and this procedure was published on the website of the General Authority of Customs (GAC) and the local newspapers.

### Thailand

- Launching a guideline on Customs procedures for shipments donated to public hospitals/organizations.
- Ad-hoc special “Green lanes” for importation of medical supplies and materials related to the COVID-19 pandemic.
- Import duty exemption for surgical masks, dust masks and the raw materials used in the production of masks.
- Exemption of VAT in case of importation of medical supplies and materials related to COVID-19, given to public hospitals/organizations.

### Turkey

- Goods imported by public institutions and organizations, associations working for the public interest and foundations granted tax exemption by the Council of Ministers are exempted from Customs duties, if they are aimed to be distributed free of charge to people who are harmed in crisis situations or to be offered for free to those who suffer from crisis situations, provided that they remain as the property of these institutions. Additionally, goods imported by charities to meet their needs during the crisis are also exempted from Customs duties.

### Uruguay

- Medical reagents, medical supplies and equipment and other goods imported to tackle the emergency situation caused by COVID–19, without prejudice to any controls, will be treated with absolute priority and their movements facilitated.
- By Resolution of the Ministry of Economy and Finance, dated 24 March 2020, the temporary or permanent import or export of certain goods was authorized, free of taxes and subject to a simplified Customs procedure, under the special Customs regime of humanitarian aid. By

Resolution N° 20/20, the National Customs Directorate, established the simplified Customs procedure for these goods.

#### Vietnam

- Customs clearance has been prioritized for goods imported for COVID-19 prevention and treatment.
- Vietnam Customs has published a list of commodities that are eligible for import tax exemption serving for the prevention and control of the COVID-19 epidemic.

## II. Supporting the Economy and Sustaining Supply Chain Continuity

### Argentina

- Establish of 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.
- Introduce facilitation measures with regard to the requirements to submit original documents or to stamp certain documents.
- Persons affected by the activities and services declared essential in the emergency, such as foreign trade activities, are exempted from complying with the "social, preventive and compulsory isolation" and the prohibition to move.
- Extension of computation of Customs terms/due dates until 26 April 2020.

### Australia

- The Australian Border Force (ABF) 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.

### Bahrain

- Depending on the nature of the work in different departments, a decision has been taken to reduce the workforce by 50%. Bahrain Customs has divided the workforce into two teams, which will be rotated depending on the working schedule daily or weekly.
- With the increase in demand for e-Commerce transactions, Bahrain Customs increased staffing to support e-Commerce stakeholders (DHL, Aramex, FedEx etc.)

### Bangladesh

- An office order has been issued to accept documents in soft copy when assessing goods imported from China. It is under consideration for other countries as well.

### Belarus

- In order to take operational measures to overcome the negative consequences of the spread of coronavirus infection 2019-nCoV, a "green corridor" has been organized for certain essential goods, which provides for performing Customs operations as a matter of priority and as soon as possible in Customs checkpoints, as well as the possibility of extending the working time of Customs checkpoints if such a need arises.

### 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.

## Brazil

- Implementation of a Customs Operational Centre for Crisis Management, competent to supervise, monitor and guide the Customs processes.

## 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.

## Cameroon

- Foreign trade is continuing, in particular with the landlocked neighbours (Chad, Central African Republic) for which Cameroon serves as a transit country, without prejudice to conducting health checks on drivers.
- The following short-term measures are also envisaged:
  - Relaxation of the requirement to provide certain commercial documents;
  - Suspension of the collection of interest on the late payment of Customs duties and taxes;
  - Identification of concerted actions to be taken with the national supply chain to ensure continuity of service if the Government implements lockdown measures.

## Canada

- On 19 March 2020, the Canada Border Services Agency (CBSA) began providing a 45 business days grace period for imported goods requiring account declarations. The CBSA is suspending late accounting penalties released on minimum documentation from the period of 11 March to 14 May 2020. This grace period will be reviewed as the situation evolves.
- On 20 March 2020, in collaboration with our U.S. partners, as a part of Canada's effort to prevent the spread of COVID-19 while safeguarding global supply chain continuity, Canada announced that, effective 21 March 2020, persons providing essential commercial services while in Canada (ex. truck drivers) as part of the global supply chain may enter Canada if they do not exhibit COVID-19 symptoms. Persons exhibiting COVID-19 symptoms are prohibited from entering Canada.
- On 27 March 2020, Canada began allowing businesses to defer payments of the Goods and Services Tax / Harmonized Sales Tax amounts collected on their sales, as well as Customs duties owing to their imports until 30 June 2020. Importers must still submit accounting declarations within the required timelines.
- As part of its submission on the practices in response to COVID-19, CBSA has shared an example of communication material that the CBSA is using to share information with its commercial and industry stakeholders during this time.

## China

- To promote social and economic development amid current anti-epidemic efforts, the General Administration of Customs of China (GACC) has rolled out policies and measures on faster clearance, minimum-interference Customs control, certification services, and acceleration of market access process for imported agricultural products, among other, to help businesses resume operations and boost foreign trade growth.

## Czech Republic

- Flexibility towards extension of time-limits, deadlines and validity of documents, certificates and declarations.
- Facilitation of Customs procedures and Customs formalities in line with the current legal provisions.
- 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.

## Denmark

- The Danish Customs Agency continues its work under the COVID-19 pandemic. Import and export and transit of goods continue to take place. The Customs Agency is still present at the borders, where we carry out Customs clearance and Customs controls. Customs clearance offices continue to be open, but some have adapted their opening hours due to changes in ferry routes and less passenger traffic.

## Dominican Republic

- The Directorate General of Customs (DGA) had adopted the following measures:
  - Exemption of the surcharge for late declaration (Art. 52 of Law No. 3489), upon a request submitted to the Customs administration, which will coordinate its implementation.
  - For the computation of the term of storage of the merchandise in the Bonded Warehouse Regime, under any of its modalities: fiscal, re-export and cargo consolidation, the days from Friday 20 March 2020 until three (3) business days after the lifting of the national emergency estate, will not be taken into consideration.
- The Single Window for Foreign Trade (VUCE) operations continue their normal course. The institutions are accepting copies of the phytosanitary and zoo-sanitary certificates and their revision is through the system. Different channels have been set up to coordinate the closure of VUCE authorizations allowing importers and exporters to schedule inspections (if necessary) and monitor the authorization process in the port.

## Ecuador

- Considering the COVID-19 emergency, a trade facilitation round table was established, with daily virtual sessions to monitor international trade development.
- Priority work areas were defined according to the number of personnel required for the sustainability of the operations (face-to-face and teleworking). High-level supervisors were appointed to lead each of the 10 priority work areas, with the ability to implement all necessary measures to resolve incidents and to coordinate officials to act following a set of criteria in compliance with the guidelines of the General Directorate.
- Extension of payment deadlines from 20 to 40 business days for foreign trade operators qualified to benefit from clearance with guaranteed payment.
- Ex officio restructuring of fees for payment facility processes that expire during the period of the declaration of a state of emergency due to COVID-19.

- Acceptance of documents in PDF (if not possible in a single window) to carry out foreign trade procedures, including certificates of origin for exportation.
- Submission of Customs guarantees in PDF, subject to electronic validation by insurance companies.
- Implementation of risk management to reduce physical inspections of goods.

#### El Salvador

- The Logistics, Storage, Distribution and Freight Transport Sectors are considered as strategic and fundamental actors for the operation of regional trade, essential to satisfy and guarantee food and sanitary security (supply chain).
- 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.
- The General Directorate of Customs, in compliance with the state of national emergency declared through a Legislative Decree, suspends legal terms and deadlines, for a period of 30 days, counted from the day of the approval of the aforementioned Decree, related to the administrative procedures developed by this General Directorate and the different Administrations and Customs Delegations.

#### Estonia

- Currently all border crossing points are open. Entry is allowed for vehicles for international carriage of goods (including food and medical supplies) as well as for providers of vital services, e.g. suppliers of fuel.

#### European Union

- In order to ensure that all EU internal borders stay open to freight and to guarantee 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.
- As per the Guidelines, control measures should not undermine the continuity of economic activity and should preserve the operation of supply chains. Unobstructed transport of goods is crucial to maintain availability of goods, in particular of essential goods such as food supplies including livestock, vital medical and protective equipment and supplies. Professional travel to ensure transport of goods and services should be enabled. In that context, the facilitation of safe movement for transport workers, including truck and train drivers, pilots and aircrew, across internal and external borders, is a key factor to ensure adequate movement of goods and essential staff.
- 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.
- In addition, 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.
- The Commission services have looked into the possibility of accepting copies of certificates of origin, as well as optimally using approved exporter status as an alternative to official certificates. This will only take place during the crisis period and under specific conditions. EU trading partners as well as EU Member States have provided detailed information as to how they intend to proceed, with a view to ensuring coordination and mutual information exchange on such arrangements. The approach, described in an [information note](#), is already operational among a number of EU Member States and EU trading partners. The enclosed tables, for [EU Member States](#), [Pan-Euro-Mediterranean countries](#), and [other EU trade partner countries](#) present available information provided to the Commission on the exceptional measures that have been put in place for the issuance of origin certificates during the crisis period, and on the state of play regarding the acceptance of such measures.

#### Finland

- No restrictions have been imposed on goods traffic.

#### France

- On the French Customs’ website at [www.douane.fr](http://www.douane.fr), there is a special page which has been set up for operators as part of the management plan for the COVID-19 pandemic: <https://www.douane.gouv.fr/dossier/informations-coronavirus-covid-19>.
- As can be seen on the special COVID-19 page, there are no restrictions on the import of goods, and Customs offices are operating virtually as normal, albeit with reduced staffing owing to the containment measures in place. Therefore, if Customs need to be contacted, this should be done by electronic means (practically all Customs clearance procedures are now being performed electronically, and the time taken for clearance, except in the case of selection for checking, is now down to just a few minutes until goods are released).
- There is a business continuity plan (BCP) for the French Customs Administration, should any situation arise which might jeopardize the normal running of Customs activity.

### Georgia

- Road, railway, air and marine cargo international movement related Customs formalities are being conducted while applying hygiene checks on drivers/ personnel conducting the freight transportation at the borders.

### 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 have been 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.

### Guatemala

- The personnel of the Customs Service, following the decisions of the Government of Guatemala, were included among the public and private entities that have no mobility restriction, in order to carry out Customs functions for the benefit of the country.
- There is a permanent communication regarding the work of the Public and Private Dialogue and Cooperation Table on Customs Issues.

### India

- 24x7 custom clearance facility has been implemented at all custom formations to avoid any supply chain disruption.
- All Customs formations have been asked to show greater sensitivity in dealing with cargo from affected areas, condone the delay in filing import declarations and waive the late filing fees in genuine cases.
- A dedicated single window COVID-19 helpdesk has been created on the Central Board of Indirect Taxes and Customs (CBIC) website to facilitate quick resolution of issue(s) faced by importers/exporters.
- A nodal officer has been designated in each Customs zone of India who can be approached for any issue pertaining to clearance of cargo.
- Zonal Customs Chief Commissioners have asked local custodians (Inland Container Depots and Container Freight Stations) to exempt demurrage charges during the lockdown period.
- In order to address the difficulties faced due to non-availability of stamp papers during the lock-down period, the requirement of different types of Customs bond has been dispensed with. Traders can submit undertaking on plain paper in lieu of bond.
- A special refund and drawback disposal drive has been launched to provide immediate relief to business entities, especially MSMEs, adversely hit by COVID-19.
- Goods imported under free trade agreements can be cleared without producing original certificate of origin.

## Indonesia

- The government relaxed various import and export restrictions, especially for reputable traders (companies with high level of compliance). Reduction of import restrictions is aimed to accelerate imports of raw and semi-finished materials for local manufactures. On the other hand, the government hopes to increase exports and competitiveness by reducing export restrictions.

## Iran

- Extending office hours for many of the Customs offices and border crossing points during the holidays and weekends in order to prevent the delay of the movement of shipments and reduce overcrowding.

## Italy

- A section has been created on the website of the Italian Customs and Monopolies Agency ([www.adm.gov.it](http://www.adm.gov.it)) called EMERGENZA COVID 19 that contains:
  - The guidelines issued by the Director General as to the four core business areas (Customs, energy and alcohol, tobaccos and games) for trade associations and the relevant stakeholders.
  - Communiqués drafted by the central technical Customs directorates in the above specified core business areas; and
  - All information regarding the opening times of the Customs offices linked to the current state of emergency.

## 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 lodgement of financial security to extend the term for duty payment.

## Korea

- The Korea Customs Service (KCS) has established and operates Customs Clearance Support Centres for COVID-19 at major Customs offices across the country, focusing its resources on safeguarding the global supply chain by facilitating the movement of inbound and outbound raw materials for importers and exporters.

- 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.
- KCS adopted a series of tax relief measures for companies importing raw materials for domestic production that include extension of payment of duties, instalment 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.
- KCS prepared the "UNI-PASS Emergency Response Manual" (UNI-PASS is Korea's e-clearance system) to prevent disruption due to the absence of system administrators and the closure of offices in the wake of the COVID-19 outbreak.

### Malaysia

- All seaports and airports remain open for regular trade. Land borders are also open for commercial vehicles. However, the movement of people is restricted.
- Close collaboration is in place with other government agencies to facilitate trade and movement of goods.

### 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.

### Mauritius

- Deferred Payment Scheme - Customs is encouraging more businesses especially SMEs to join the Scheme. Under this scheme Customs allows release of goods, including excisable goods, without payment of duties and taxes at time of delivery; operators pay by the 7th of next month.
- Duty and taxes suspension regime - Customs has eased the conditions for the approval of bonded warehouses/entities/places. Under this Customs procedure, economic operators can warehouse goods for a maximum period of 24 months; duties and taxes become payable as and when goods are ex-warehoused.
- Waiver of penalties and interest for late payments - Given the lockdown prevailing in Mauritius, stakeholders who are unable to effect payment on or before the prescribed deadline under the Deferred Payment Scheme (DPS), were waived from payment of penalty or interest for late payment of Customs duty, excise duty and taxes. Storage charges have been waived for those stakeholders who have not been able to take delivery of their consignments during sanitary curfew and lock down.
- A communiqué has been published on the Mauritius Revenue Authority (MRA) website and a communication line between Customs and external stakeholders has been established for the smooth running of operations. Economic operators have been provided a common email

address and a dedicated phone number to contact Customs at any time for any urgent issues.

- The optimum use of non-intrusive x-ray scanning is being done so as to minimise physical examinations by Customs officers.

#### Mexico

- Staff is currently working in staggered periods from 25 March 2020, with 2 officials per area in each shift, in order to provide services to customers as necessary.
- Permanent communication channels are maintained with CBP (USA), as well as with other authorities that act at the border.

#### Moldova

- To ensure fast clearance, all Customs offices are working full-time (24/7), and any import and export procedures are completed in the shortest possible time.
- 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.
- The certificates of preferential origin of the goods, presented in copies (on paper or in electronic format), or authenticated with the digital signature (presented in copies or in original), have the same validity as their originals.

#### Nepal

- All Customs offices are in regular operation with adequate Customs staffs.
- For the Customs clearance purposes, copies of supporting documents are accepted. Copies can be submitted online.
- The risk management criteria are regularly updated and the percentage of green and yellow lane Customs clearance has been increased.
- The quick response team coordinates with the private sector, concerned agencies and Customs officials on a 24/7 basis.

#### 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.

#### Niger

- Facilitation of payment.
- Suspension of penalties for payment delays.

#### Oman

- The requirement to provide original certificates of origin, has been suspended.
- Documents accompanying goods will be considered as original documents without collecting the normally required guarantee.
- Customs continues to manage the risks for all imports, exports and transit movements. However, the need for medium risk (yellow lane) physical submission documentary check has been suspended. Risk management will continue using only two lanes, green or red.

- The number of employees has been reduced by 30% of the total number, through a structured schedule of shifts, so that work continues 24 hours.

#### Pakistan

- 24/7 clearance of cargo at ports/airports and land borders stations, while ensuring expeditious clearance of medicines, food items, and equipment pertaining to treatment of COVID-19.
- Dedicated e-mail address has been notified as a single contact facility to accommodate all trade related queries/grievances for redressal by the Customs authorities.
- The government has extended the period for filling for goods declarations.

#### Qatar

- The number of employees has been reduced to 20% of the total number, through a structured schedule of shifts, so that work continues 24 hours. The remaining 80% of the total employees were assigned to work from their homes remotely and provide all necessary technical measures.
- A number of TV and social media meetings were held to reassure the public about the progress of import and export operations and the role of Customs in providing all the goods needed by the local market.

#### 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.

#### Seychelles

- The port is operational with Customs staff working to ensure that import and export procedures are completed in a timely manner with priority given to consignments directly related to the COVID-19 pandemic.

#### Singapore

- Ensuring that we keep our global supply chain strong and undisrupted as we continue to facilitate the movement of goods, including essential supplies.
- Adopting split team arrangements to minimize cross-contact among staff, which is part of the business continuity planning.

#### Spain

- Royal Decree-Law 8/2020, of 17 March 2020 (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.
- Based on risk analysis, the control of illegal traffic is maintained.
- Measures have been taken to avoid non-essential movements of people:
  - Guarantees. The original copy is not requested when submitting a guarantee.
  - EUR-1 certificates are issued a posteriori.
  - In justified cases, the ATA carnet stamp has been replaced by an electronic procedure.

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

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

#### Thailand

- Extension of the time-limit for Customs procedures: (1) Re-export of temporarily imported items and (2) Extension of storage period in Bonded Warehouses, Free Zones and Free Trade Zones.

#### 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.
- CBP has activated its Emergency Operations Centre to assist in the execution of the CBP response to the COVID-19 outbreak. This 24/7 activity integrates representatives from all offices to manage emergency response assets and coordinate information and resources.

#### Uruguay

- Crew members of aircraft and ship pilots, drivers affected by the international transport of goods, merchandise, correspondence and supplies, and humanitarian aid, are exempted from the entry ban.
- The movement of goods in border crossing and border inspection points, in ports and airports is ensured.

#### Vietnam

- The procedures and public services provided by Vietnam Customs for activities of importation, exportation and transit of goods have not been suspended amid the spread of COVID-19. The Customs clearance system is in operation 24/7. Customs control has been carried through the CCTVs, cargo management and automation systems including the National Single Window.
- Vietnam Customs maintains a minimum number of officers in separate working shifts at every Customs branch and office to ensure efficiency and effectiveness of the Customs clearance and control. The working shifts teams are set in a way that one shift team can be replaced by a new shift team if found that an officer in a shift has been infected by the virus. This is to mitigate situations where an officer in a shift is infected by COVID-19, then all people working in the shift would be strictly quarantined and isolated.

### 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, Customs Posts and respective Stations must be limited to the number of service counters available, while the others must wait outside.
- Promotion of the use of non-face-to-face service channels (Contact Centre, Taxpayer Portal, online and ATM payments).

#### Argentina

- Provides Personal Protective Equipment (PPE) to staff, such as masks, gloves, sanitizers, etc.
- Apply social distancing measures.
- Minimum necessary personnel is used to process essential operations.
- Ensure strict compliance with sanitary regulations in places/offices designated as primary Customs zones and preserve the health of Customs personnel, trade assistants and the Customs Service, their representatives and dependents, importers, exporters and other persons who interact with the Customs Service.
- Daily control of the body temperature of the people who enter the facilities of the places/offices designated as the primary Customs zones as well as the Customs personnel at the beginning and end of their workday in order to ensure extreme measures of prevention. In the presence of fever (38C ° or more) with or without other symptoms (respiratory distress, cough, headache, decreased smell), no service should be taken and health personnel should be notified.
- Remote work/home office must be assigned for all those tasks and functions that allow it.
- At each port, airport, border crossing office and other operational points in the country, the Customs service staff must have a COVID-19 contingency plan publicly known.
- Customs officials who are included in the "risk groups" (pregnant women, people over 60 years old, people with diseases - heart, respiratory, immunosuppressed, diabetes) should not provide face-to-face services.

#### Australia

- Australia provides information on COVID-19 to staff through communication channels including, but not limited to, fact sheets, regular messaging from senior executives, including the Australia Border Force (ABF) Commissioner, Secretary and the Chief Medical Officer.
- 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.

#### Azerbaijan

- Staff has been trained from specialists from the Ministry of Health.
- The use of provided personal protective equipment such as gloves, masks, coveralls and glasses is mandatory for staff.
- Relevant hygiene measures such as hands washing and disinfection, disinfection of surfaces and public areas.
- Disinfection of trucks and vehicles.
- Employees who do not maintain essential services are put on standby duty.

#### Bahrain

- 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 have 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.
- Bahrain Customs have implemented new techniques and adopted modern technology applications in conducting virtual meetings and communication.
- 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.
- With Customs brokers, Bahrain Customs emphasized the clearance of shipments and electronic payment from distance, as well as circulating the contact numbers of the call centre and customer service for the purpose of non-attendance.

#### 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.

#### Bulgaria

- The use of electronic services is recommended.

### Cameroon

- Full deployment, across the entire national territory, of CAMCIS (Cameroon's new Customs Information System), which consolidates the automation of procedures and developments to establish a paperless system as is required for social distancing.

### 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. All instructions are regularly updated and published on the internal website of the Customs administration.

### Denmark

- Staff are instructed to follow the advice of the health authorities in their working environment. Information on how to protect themselves and the Customs clients and other information is regularly spread throughout the organization. Specific instructions have been issued for Customs officers in the frontline handling documents, carrying out control of passengers or goods and checking means of transport. At the clearance offices the number of officers present at the same time is kept to a minimum to enable staff to keep rules of distance. Outside, posters in several languages advise persons, before entering, on how to respect the rules on keeping distance, how many persons are allowed at a time inside, recommendations on washing hands and using sanitizers etc. Presentation of documents in an electronic form is encouraged wherever possible. Disposable gloves, hand sanitizers and soap are used as protective means.

### Dubai

- Dubai Customs has developed a mobile safe passage to ensure the safety and security of its inspection officers. The safe inspection passage aims to protect inspectors and sterilize them before they embark on their inspection routines. It is equipped with a smart thermal scanner that reads temperature aloud, a water source operated by foot rather than hands, and full sterilisation procedure, along with safety gear, including gloves, masks and full body protective uniform.
- Dubai Customs has taken a number of precautionary measures and steps to ensure the safety of inspection officers while doing their job. These included the sterilisation of all the trucks passing through Hatta border crossing.
- Earlier, Dubai Customs had sterilised all its buildings and Customs centres and facilities.

### Finland

- In Finnish Customs all personnel except those working in critical functions have been instructed to work from home from 18 March 2020 onwards.

### Germany

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

measures must be observed. Employees who are not absolutely necessary are put on standby duty.

#### Greece

- Already in the end of February 2020 funds were 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.

#### Guatemala

- As a security measure for the staff delegated to the different Customs facilities in the country, each of the facilities has been supplied with masks and antibacterial gel, in addition to a series of recommendations and guidelines for maintaining sanitized spaces.
- The use of the different automated tools created by the Customs Service is being promoted with users.

#### Indonesia

- For most officers, especially those working for back office or administration, a work from home policy has been adopted. Meanwhile, for service offices such as international ports and airports, Indonesia Customs has implemented a work shift system and reduced the number of front-line officer. Adequate personal protection equipment such as masks and gloves has been provided to front-line officers.

#### 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.

#### Macau, China

- Development of guidelines for frontline units, including strengthening the cleaning of the office facilities, implementing the temperature management of personnel entering the facilities and properly allocating various types of protective equipment. Besides, frontline staff must wear masks and gloves when checking passengers and luggage.

#### Malaysia

- Thermal scanner and sanitizers have been provided to all Customs offices.

- Following the instructions by the government, all gatherings, training programs and courses are postponed.
- Resources have been reorganized to minimize the number of officers working at a particular shift to minimize exposure to the pandemic and yet ensure sufficient resources to handle Customs formalities for clearance.
- Practice social distancing in the working environment and during the inspections or examination of goods.

#### 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.

#### Mauritius

- All frontline Customs officers have been provided with Personal Protective Equipment (PPE) - face masks, gloves and hand sanitizers - to be used during the performance of their duties at the port and airport. Officers aged 50 years and above and those having health issues have been excluded from the team of core staff working at the borders.
- Mauritius Customs negotiated with the service provider to allow, free of charge, web-based access to the Customs Management System (CMS) by all economic operators transacting business with Customs. This initiative enables brokers/freight forwarders and other declarants to work from home. The facilities for the electronic submission of Customs declarations, including electronic payment of duties and taxes, are available on the CMS.

#### Mexico

- Assistance is provided to adults over 60, pregnant, lactating or staff with a chronic illness to carry out their work activities from their home.
- The organization of face-to-face meetings is being avoided and most of the meetings are being carried out via audio-conference.
- Communications are constantly generated, with protocols for care and hygiene for the staff, in accordance with the guidelines of the Ministry of Health.
- Supply of antibacterial gel, sanitizers to all the points of entry.
- At the points of entry, meetings and customers' committees of more than 10 people are not allowed.

#### 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.

#### Moldova

- Custom Administration staff, except those working in critical functions, have been instructed to work from home from 17 March 2020 onwards.

- It is mandatory for Customs officials in close contact with population to use personal protective equipment such as gloves, masks, etc.
- Closed spaces such as office and meeting rooms are regularly ventilated, surfaces are disinfected daily.

### Nepal

- Safety guidelines for Customs offices were drafted and implemented with regard to personal safety, social distancing, documents handling, disinfestation, sanitation of drivers, use of health desk, awareness of COVID-19 transmission.
- Personal protective equipment, such as masks, gloves and sanitizer has been provided to Customs officials.

### Niger

The Directorate General has taken the following measures to protect Customs staff and users:

- establishment of a crisis unit at the Directorate General, involving a medical officer, and appointment of regional correspondents;
- dissemination of the protection measures and best practices to control the means of transport and in the relationships with users, to all staff through the electronic and radio media;
- distribution of disinfectants, masks and gloves, and installation of disinfection stations in the Customs bureaus and at the Directorate General, disinfection of buildings;
- according to the government general instructions, cancellation of non-critical meetings and missions, and implementation of staff shifts to limit the number of officials present at the same time in the bureaus.

### Oman

- As before the COVID-19 outbreak, all brokers, agents, traders etc. are able to access the Single Window (BAYAN ICMS) 24/7 using their remote access log-in through the electronic single window. This enables remote clearance without a need to attend Customs offices.
- The reception of individuals and companies at Customs premises has been suspended. All import and export queries are conducted through the Bayan support call centre which operates 24/7, or via a dedicated e-mail.

### Panama

- Implementation of WORK-AT-HOME initiative for public servants. It was established through e-mails enabled by the different operational departments of the National Customs Authority, as well as its regional headquarters. In the same way, those officials who remain in their operational posts at ports, land borders, airports and Customs facilities at the national level must comply with their regular schedule and follow public health procedures and control measures. The national government guarantees their mobility to and from their jobsites.
- Paperwork for the import, transshipment and transit of goods, as well as any Customs regime in ports, airports and land borders, will be carried out on the electronic platform of the Integrated Customs Management System (SIGA). The Customs administration will carry out the corresponding documentary verifications and validations on the same platform, to avoid gathering of brokers in the entry sites. The legal effects of the supporting documents presented on the electronic platform will have their corresponding validation, as if they were physically presented. Inspectors at entry points at the national level will maintain the

verification authority, according to the risk analysis system and its determination of release (channel system).

#### Pakistan

- The Customs authorities have been provided extra budget to protect the staff against the COVID-19 pandemic by the provision of masks, sanitizers and other essentials as instructed by the local health authorities. Screening and sanitizing facilities have been made available at all the work places.

#### Paraguay

- Suspension of the register (entry time and departure time) through biometric readers of all National Customs Directorate officials.
- The Directors, Coordinators, Administrators and Heads of Department have to send to Human Resources (HR) Directorate, the list of officials with non-essential functions, who will be immediately exonerated from the obligation to come to their work places.
- Officials with essential functions must come to their workplace. To make their attendance registration, they will be allowed to send manual attendance sheet.
- The Administration and Finance Directorate shall provide, as soon as possible, the protection items for the normal performance of Customs officials in a safe environment and reinforce the cleaning service, including disinfection, reducing personnel and giving priority to critical areas.

#### Qatar

- Employees with chronic diseases were exempted from attending the workplace and only working remotely from their homes.
- Precautionary measures were taken by distributing protective equipment (gloves, masks and sterilizers) to employees, and hand sanitizers were placed in strategic locations and inspection platforms.
- The reception of individuals and companies has been suspended, and an e-mail has been created for the General Authority of Customs to receive requests and respond to inquiries, with a circular issued including a list of all contact details such as phone numbers and e-mail to provide any assistance, inquiry or support.
- Personnel and all dealers with the General Authority of Customs were educated in various ways about the prevention methods of COVID-19 through continuous sterilization, wearing gloves and masks through posters and banners approved by the Ministry of Public Health of the State of Qatar.
- Attendance registration by fingerprint was cancelled, and employee cards activated.

#### Seychelles

- Providing transport for officers to and from work.
- Encouraging maximum use of technology, to the extent possible.

#### Singapore

- Practicing social distancing by officers. Encouraging the use of e-services.

#### Slovakia

The Financial Administration of the Slovak Republic adopted the following measures:

- obligation for all employees to wear a mask or other protective equipment (shawl, scarf, etc.);
- prohibition for clients to enter the office premises apart from the premises reserved for the public (mail room, client centre);
- recommendation to keep a minimum distance of two meters between the negotiators during personal meetings;
- recommendation to shorten client handling in personal contact to a maximum of 15 minutes;
- recommendation to consider the use of disposable gloves when handling documents and, after work, re-wash hands in the prescribed manner;
- call for frequent ventilation of the offices and other premises.
- recommendation to use telephone, electronic and written communications, 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.
- The SARS Wellness toll-free line also deals with queries relating to COVID-19.

#### Spain

- 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.

#### 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).

#### Thailand

- Work-From-Home policy
- Collaboration with public health agencies for cleaning working premises and Customs houses.
- Distribution of protective masks and sanitizing materials to all Customs personnel.

#### United States of America

- Customs and Border Protection (CBP) has appropriate PPE at all ports, stations, air branches, and at all operational locations globally. 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.

## Uruguay

- Teleworking was established for all those services that do not require physical presence, though Customs officials must remain available from home during normal working hours.
- Customs officials over 65 years old or with health conditions that define them as risk population are exempted from coming to the office.
- All those services that do not require physical presence are provided on-line.
- Organization of rotating shifts with up to 50% of the employees.
- Sanitary protection measures (covers, gloves, alcohol gel, and respect of the recommended distance) for officials serving at land border crossings, ports and airports.

## IV. Protecting Society

### Argentina

- Availability of all COVID-19 related information on official website and social media accounts.
- A network of Customs reference points has been created to provide answers to different types of queries: airway, ex ante control, land, control, rules and procedures, processes, MERCOSUR and international and AFIP institutional matters.
- Intercept the trafficking of counterfeited medical supplies.

### Australia

- 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.
- Border workers should continue to follow existing processes for screening ill travellers arriving at our international air and sea ports using the updated Traveller with Illness Checklist (TIC).

### Bahrain

- Bahrain Customs Affairs is part of Team Bahrain in combating the (COVID-19) pandemic, which is led by the office of His Royal Highness First Deputy Prime Minister.
- 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 centre and customer service for the purpose of non-attendance.

### Belgium

- To increase the production of base substances for disinfectant sprays and liquids, the Belgian Customs Administration temporarily broadens the products that can be used for denaturation for this purpose. This enables pharmacists and hospitals to use alcohols to produce disinfectants based on stocks of available alcohols that would otherwise receive another destination (industrial use, destruction, etc.).

### 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 has been 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.
  - 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, General Administration of Customs of China (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.

### Czech Republic

- Externally, the General Directorate of Customs publishes information on its website [www.celnisprava.cz](http://www.celnisprava.cz) and deals individually with relevant stakeholders (government and other state and institutions, transport operators, companies...).

### Germany

- Measures to fight illicit trade with counterfeited or stolen medical supply goods: Customs ensures that the quality standards applicable in the EU are observed for commercially imported drugs. Import is only possible with the necessary documents and permits. Despite its efforts to facilitate the smooth movement of goods, the Customs administration continues to carry out risk-based controls, with a particular focus on protective equipment.
- The Customs administration has already reacted to the crisis in the disinfectant market with exemptions: All persons who already hold a permit for the tax-free use of undenatured alcohol for the production of pharmaceuticals, may also use this permit for the production of disinfectants as of 20 March 2020. Accordingly, the improper use of undenatured alcohol, which is actually to be seen therein, is temporarily tolerated. Proof of entitlement is the existing permit. Deliveries must be made in accordance with the relevant regulations.

### Korea

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

### Malaysia

- Collaborate with border agencies and National Security Council to determine the effective measure to quarantine the returning Malaysian during the Movement Control Order (MCO).

### Moldova

- Making COVID-19 related information available on news media, official website. Active information support is provided by a hotline (24/7).

## Niger

- Implementation of a weekly monitoring - Niger Customs is making use of the data collected by its clearance IT system that is implemented on the whole territory, to ensure a weekly monitoring of the crisis impact.

A series of indicators has been set up to monitor:

- the imported volumes of necessities to alert the government on risks of shortages and prices increases,
- the revenue collected and the fiscal impact of the trade flows slowdown between Niger and its major partners,
- the structure of imports according to the countries of origin, to assess the potential impacts on the importers' logistics chains and anticipate the Customs response,
- the exemptions of sanitary products and equipment.

These indicators are shared, weekly, with the Ministry of Finance.

## Oman

- According to recent WCO guidance, Customs has enhanced its risk profiling to include measures against possible counterfeit imports and exports of products designed to combat COVID-19.

## Pakistan

- The Customs authorities have been sensitized as to the possible import/supply of counterfeit medical supplies and fake medicines in the wake of COVID-19 spread. Actions taken in this regard will be shared through the WCO CEN.comm platform.

## Poland

- Close to 5000 litres of confiscated alcohol have been donated by the National Revenue Administration of Poland to be used to produce disinfectants to support the fight against COVID-19. The alcohol originally intended to be destroyed after being confiscated as part of criminal investigations, was donated for the preparation of disinfectants for objects, surfaces, rooms and means of transport. The confiscated alcohol was donated to hospitals, the state fire service, emergency services and health care facilities.

## Spain

- Relevant information on the virus and the measures taken to reduce risks are available in the Spanish Tax Agency website and Health Authorities website.

## Thailand

- Intensified Customs control of masks and Personal Protective Equipment, especially to fight against counterfeit and unauthorized medical supplies and materials related to COVID-19.