

## European Union

### Guidance and communications issued by the European Commission:

- Commission Implementing regulation (EU) 2020/402 of 14 March 2020 making the exportation of certain products subject to the production of an export authorization - <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020R0402&from=GA>
- Guidelines for border management measures to protect health and ensure the availability of goods and essential services, 16 March 2020 - [https://ec.europa.eu/home-affairs/sites/homeaffairs/files/what-we-do/policies/european-agenda-migration/20200316\\_covid-19-guidelines-for-border-management.pdf](https://ec.europa.eu/home-affairs/sites/homeaffairs/files/what-we-do/policies/european-agenda-migration/20200316_covid-19-guidelines-for-border-management.pdf)
- Communication from the Commission on the implementation of the Green Lanes under the Guidelines for border management measures to protect health and ensure the availability of goods and essential services, 23 March 2020 - [https://ec.europa.eu/transport/sites/transport/files/legislation/2020-03-23-communication-green-lanes\\_en.pdf](https://ec.europa.eu/transport/sites/transport/files/legislation/2020-03-23-communication-green-lanes_en.pdf)
- Communication from the Commission - European Commission Guidelines: Facilitating Air Cargo Operations during COVID-19 outbreak, 26 March 2020 - [https://ec.europa.eu/transport/sites/transport/files/legislation/c20202010\\_en.pdf](https://ec.europa.eu/transport/sites/transport/files/legislation/c20202010_en.pdf)
- Guidance on Customs issues related to the COVID-19 emergency, 30 March 2020 - [https://ec.europa.eu/taxation\\_customs/business/guidance-customs-issues-related-covid-19-emergency\\_en](https://ec.europa.eu/taxation_customs/business/guidance-customs-issues-related-covid-19-emergency_en)
- Commission Decision (EU) 2020/491 of 3 April 2020 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020 - <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32020D0491&from=EN>
- The communication by the European Commission regarding the Commission Decision (EU) 2020/491 of 3 April 2020 can be consulted at the following link: [https://ec.europa.eu/taxation\\_customs/covid-19-taxud-response/covid-19-waiving-vat-and-customs-duties-vital-medical-equipment\\_en](https://ec.europa.eu/taxation_customs/covid-19-taxud-response/covid-19-waiving-vat-and-customs-duties-vital-medical-equipment_en)
- Further communication by the European Commission regarding the relief from import duties and VAT exemption on importation, as well as other relevant information from the Commission can be consulted at the following link: [COVID-19: Commission puts forward taxation and customs measures to support access to more affordable equipment, vaccines and testing kits | Taxation and Customs Union \(europa.eu\)](https://ec.europa.eu/taxation_customs/covid-19-taxud-response/covid-19-waiving-vat-and-customs-duties-vital-medical-equipment_en)
- On 19 April 2021, the European Commission decided to extend the temporary waiver of customs duties and Value-Added Tax (VAT) on imports from non-EU countries of medical devices and protective equipment used in the fight against COVID-19. The decision prolongs until 31 December 2021 the customs duties and VAT relief available under the already existing exemption, which had been due to expire at the end of April 2021. More information can be found via this link: [https://ec.europa.eu/taxation\\_customs/news/commission-decides-extend-customs-and-vat-waiver-imports-medical-and-protective-equipment-needed-fight-pandemic\\_en](https://ec.europa.eu/taxation_customs/news/commission-decides-extend-customs-and-vat-waiver-imports-medical-and-protective-equipment-needed-fight-pandemic_en).

- With the Commission Implementing Regulation (EU) 2020/2159 of 16 December 2020 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, the EU introduced as from 01/01/2021 a specific code for “Vaccines against SARS-related coronaviruses (SARS-CoV species)” in its nomenclature in order to facilitate the movement of such goods.
- 9 February 2021: To tackle the current lack of transparency of vaccine exports outside the EU, the Commission is putting in place a measure requiring that such exports are subject to an authorisation by Member States. The export authorisation requirement for Covid-19 vaccines applies to exports of vaccines from companies with whom the EU has Advance Purchase Agreements and from 30 January 2021 with a duration foreseen of 6 weeks, but could be extended until 31 March 2021. Based on the principle of international solidarity, and due to the close integration of the single market for medical products beyond the boundaries of the EU, exports to several destinations are exempted from the measure, such as, exports related to COVAX, in the context of humanitarian emergency response, as well as to EFTA, the Western Balkans and neighbouring countries (see Article 1.5 of the Regulation).  
Commission Implementing Regulation (EU) 2021/111 of 29 January 2021 making the exportation of certain products subject to the production of an export authorization; Official Journal L 311 , 30.1.2021: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32021R0111&from=EN>  
Further web information on exemptions: <https://www.gavi.org/news/media-room/92-low-middle-income-economies-eligible-access-covid-19-vaccines-gavi-covax-amc>