

The Customs Administration of the Netherlands
21 April 2020

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

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

General information

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

- All telephone and digital counters are still open.
- The handling of declarations and the release of goods is continued as usual.
- Customs also continues their enforcement tasks concerning the health of citizens and the safety of society.
- It is also necessary to maintain the core fiscal responsibility at a responsible level.

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

Import and export

Import

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

The following conditions apply:

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

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

Export

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

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

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

Certificates of origin

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

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

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

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

Export certificates

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

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

To perform documentary checks customs accepts health certificates that are issued in the TRACES system, although no electronic signature has been implemented so far.

In case certificates are not issued in the TRACES system, the Competent Authority in a third country can send the export/health certificate and catch certificate (fish) as a scanned document by email to customs.

The procedure is in line with letter SANTE.DDG2.G/BVG from the European Commission and is announced and communicated by the Netherlands Food and Consumer Product Safety Authority (the NVWA).

Customs supports entrepreneurs

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

Statutory deadlines

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

Authorizations

- Tailor-made solutions are provided for organizations that are unable to meet the solvability requirements of an AEO authorization, the provision of access to a

customs representative or the reduction or waiver of the guarantee under a UCC-authorization comprehensive guarantee.

- The time limit is suspended for current applications for authorizations which cannot be completed properly due to the corona crisis.

Deferment of payment

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

Penalties

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