



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

I. Introduction and objective of the Secretariat Note

On 30 January 2020 the World Health Organization (WHO) declared that the outbreak of novel coronavirus (2019-nCoV) constituted a Public Health Emergency of International Concern (PHEIC). On 11 March 2020 the WHO characterized the novel coronavirus disease (COVID-19) as a pandemic.

Anticipating a dramatic increase in the cross-border movement of relief goods (supplies, medicines and medical equipment), on 17 March 2020 the WCO Secretary General wrote to the Directors General of the WCO Member Customs administrations inviting them, *inter alia*, to share their respective administration's best practices to prevent and/or fight the spread of the disease.

Through various communications, the Secretariat reminded Members and stakeholders that it is critical for Customs administrations to continue to facilitate the cross-border movement of, not only relief goods, but goods in general, to help minimize the overall impact of the COVID-19 pandemic on economies and societies. Customs administrations were strongly urged to establish a coordinated and proactive approach with all concerned agencies to ensure the integrity and continued facilitation of the global supply chain.

As Members were sharing information on the measures implemented in response to the COVID-19 pandemic, the Secretariat developed a document highlighting certain measures that, once effectively implemented, mitigate the effects of the crises. These highlighted measures were grouped in four categories, namely i) Facilitating the Cross-border Movement of Relief and Essential Supplies; ii) Supporting the Economy and Sustaining Supply Chain Continuity; iii) Protecting Staff; and iv) Protecting Society. The first edition of the document containing highlights of Members' practices was issued on 9 April 2020. The second and third editions of the document were published on 24 April 2020 and 20 May 2020 respectively.

In parallel to analysing the submissions by Members, the Secretariat has been looking into information provided by the private sector, other stakeholders, as well as open source information. It should be highlighted that, in March and April 2020, the WCO Private Sector Consultative Group (PSCG) was holding weekly virtual meetings with the WCO Secretary General, Deputy Secretary General and Council Chairperson in attendance. These weekly meetings discussed the various challenges posed by the COVID-19 pandemic to trade, travel and transport and identified further best practices and measures that can mitigate the effects of the crisis.

The objective of this document is to highlight certain measures that WCO Members can implement to facilitate the cross-border movement of relief and essential supplies, to support the economy and sustain supply chain continuity, to protect the Customs administration's staff, as well as to protect the society.

II. Measures to mitigate the effects of the COVID-19 pandemic

II.1. Facilitating the Cross-border Movement of Relief and Essential Supplies

In the event of a natural disaster and similar catastrophes, as well as sustained emergencies such as famine or disease, aid to those affected by such catastrophes obviously needs to be delivered and moved across international boundaries efficiently and expeditiously. The effectiveness of humanitarian assistance is dependent to a large extent on the speed with which it can be furnished. It is therefore imperative that Customs administrations be as facilitative as possible and be prepared to rapidly clear goods that, as a result of catastrophic events, are being forwarded as aid.

Coordinated Border Management is of utmost importance in the preparedness and initial response phases of a disaster. It is recommended that the role of Customs is recognised and integrated in the national emergency plan. This requires close cooperation and coordination with the National Disaster Management Authority (NDMA).

The great majority of relief consignments are highly regulated items such as foodstuffs, medication, medical equipment, vehicles and telecommunication equipment. In the clearance process, Customs often enforces legislation on behalf of other government agencies and proper dialogue and coordination with those agencies is paramount, both in the disaster preparedness and response phases, for the simplification and facilitation of the clearance process. Inspections by other government agencies and inspections by Customs should be coordinated and, if possible, carried out at the same time.

Coordination with neighbouring countries is also indispensable, especially when it comes to measures that restrict the movement of people and goods.

Simplification and streamlining of procedures is equally important for facilitating the cross-border movement of relief consignments. Granting import duty waivers is recommended in the international legal framework, but it will not have the desired effect if a cumbersome procedure needs to be followed to obtain the duty waiver.

There are a number of WCO instruments and tools that outline the international standards in this regard - i) the 1970 Recommendation of the Customs Co-operation Council to expedite the forwarding of relief consignments in the event of disasters; ii) the International Convention on the Simplification and Harmonization of Customs Procedures, as amended (Revised Kyoto Convention) and in particular Chapter 5 *Relief Consignments* of Specific Annex J, Chapter 3 *Clearance and Other Customs Formalities* of the General Annex and other provisions; iii) the Guidelines to the Revised Kyoto Convention; iv) the Convention on Temporary Admission (Istanbul Convention) and in particular Annex B.9 *Annex concerning goods imported for humanitarian purposes*, as well as the Istanbul Convention Handbook; v) the 2011 Resolution of the Customs Cooperation Council on the Role of Customs in Natural Disaster Relief; vi) the Coordinated Border Management Compendium, etc.

These instruments and tools are mostly relevant to the preparedness and initial response phases of a disaster. As such they uphold the importance of preparedness, predictability, communication and coordination in facilitating the cross-border movement of relief consignments, relief personnel and their possessions.

In addition to these instruments and tools, in the period March – May 2020, the Secretariat developed the following guidance material: i) HS classification reference for COVID-19 medical supplies; ii) List of priority medicines for Customs during COVID-19 pandemic; and iii) Secretariat Note on How to establish and utilize essential goods lists.

Below is a list of measures that Customs can implement to facilitate the cross-border movement of relief and essential supplies.

- Coordinate and cooperate with other government agencies with the objective of speeding up the clearance of relief goods.
- Prioritize the clearance of relief consignments on the basis of a list of essential items.
- Clear relief consignments as a matter of priority.
- Provide for the lodging of a simplified Goods declaration or of a provisional or incomplete Goods declaration.
- Provide for pre-arrival processing of the Goods declaration and release of the goods upon arrival.
- 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.
- Advocate for or support the waiving or suspension of import duties and taxes for relief items.

II.2. Supporting the Economy and Sustaining Supply Chain Continuity

The COVID-19 pandemic impacted borders between countries, land transport, civil aviation, maritime shipping and business. Government-imposed measures such as border closures, travel bans, export restrictions, social distancing, lockdowns and closures of non-essential businesses have had an immediate effect. Many businesses were closed, and more were and continue to be not fully functional as a result of disrupted supply chains, staffing constraints and sanitary restrictions. This impacted everything from operations to financial capabilities, and, ultimately, to the potential for a speedy recovery of global trade.

The COVID-19 pandemic brought particular challenges to the implementation of Authorized Economic Operator (AEO) Programmes, which in themselves are a key tool to strengthen the international supply chain while producing important facilitation benefits to traders in line with the WCO SAFE Framework of Standards. The challenges to AEO programmes implementation are mainly due to government-imposed stay-at-home orders. In the absence of AEO staff at the company or Customs levels, the traditional in-person physical AEO validation cannot be reasonably conducted. Small- and medium-sized enterprises (SMEs) have been especially impacted by the complexities that have been added to the business environment during the COVID-19 pandemic. The challenges that they must face to participate and remain compliant with AEO programs have increased substantially.

With regard to micro-, small- and medium-sized enterprises (MSMEs), it should be noted that MSMEs comprise 90% of companies across the globe and more than 50% of the world's total

employment¹. These companies are heavily exposed to the disruptions brought by the COVID-19 pandemic and critical to the recovery. In order to enable MSMEs participation in international trade in the challenging circumstances, Customs can undertake a number of measures, such as to keep supply chains functional and cost efficient, improve access to information on trade policy changes, extend timeframes for payment of Customs duties and fees, etc.

Among others, the WCO Private Sector Consultative Group raised a concern regarding the availability of empty containers. Due to restrictions on the movement or handling/unloading of containers, the number of empty containers available to exporters is dwindling. This might result in a halt in all container trade due to non-availability of empty containers.

Below is a list of measures that Customs can implement to support the economy and sustain supply chain continuity.

- 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.
- Create a Helpdesk to resolve issues faced by importers/exporters.
- Advocate for sustaining end-to-end supply chain continuity, including the smooth and unhampered movement of goods inland.
- Apply risk management to keep physical inspections to the minimum necessary and to speed up Customs clearance. Optimize 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.
- Remove restrictions on containers.
- Introduce tax relief measures, such as extending payment of duties, payment of duties in installments, and duty drawback with a special focus on SMEs.
- Allow for flexibility in extending AEO certifications during the pandemic, while maintaining an appropriate monitoring mechanism.
- Waive penalties for delays that are due to late arrival of commercial documents from exporting countries.
- Introduce facilitative measures with regard to the requirements to submit original documents or to stamp certain documents.
- Provide greater facilities to ATA carnet holders when the temporarily imported goods cannot be re-exported due to a state of emergency.

¹ ICC, Ten ways for governments to use trade to Save our SMEs, <https://iccwbo.org/publication/ten-ways-for-governments-to-use-trade-to-save-our-smes/>

II.3. Protecting Staff

The safety of Customs and other border agencies staff, as well as those in the private sector involved in the movement and clearance of goods, is critical and should be a high priority. All parties should follow the health safety guidelines issued by each country. In addition, staff should have access to personal protection equipment to ensure their safety.

Below is a list of measures that Customs can implement to protect their staff.

- Provide personal protection equipment to staff, such as masks, gloves, sanitizers, etc.
- Establish an emergency hotline for staff enquiries on preventive measures and reporting of COVID-19 symptoms.
- Apply social distancing measures.
- Enable teleworking when and where feasible.
- Encourage the use of electronic services in conducting business with Customs.
- Reduce physical inspection to only those shipments identified through risk assessment as high risk.

II.4. Protecting Society

Customs plays an important role in protecting society by securing transport chains, by ensuring product safety and by combating cross-border crime. Customs prevents threats to citizens' health, safety and the environment, combats the smuggling of narcotics and other dangerous substances, as well as tax and duty evasion.

At the level of borders, many WCO Members play an important role in national response strategies to mitigate epidemic-related public health and safety risks. Customs administrations are often a country's "first and last lines of defence", and Customs officers are among the first government authorities to meet travellers and crew members on board arriving vessels, aircraft, and other types of transport. In this context, it is of utmost importance that Customs administrations with health and safety responsibilities are adequately integrated as part of the preparedness and preresponse mechanisms.

Below is a list of measures that Customs can implement to protect the society.

- Ensure appropriate integration in the preparedness and response mechanisms of Customs administrations with health and safety responsibilities.
- Share advance passenger information (API) with sanitary control authorities.
- Measure certain indicators and provide statistical data to the government to inform decisions in the response to the pandemic.
- Make COVID-19 related information available on official web-sites and social media accounts.
- Intercept trafficking of counterfeited medical supplies.
- Expand the tax-free use of undenatured alcohol used for disinfectant production. Donate seized alcohol for the production of disinfectants.

Highlights of WCO Members' practices

The Annex to the WCO Secretariat Note on *What Customs can do to mitigate the effects of the COVID-19 pandemic* contains highlights of WCO Members' practices. The current version of the document analyses practices submitted by 113 WCO Members as of 29 May 2020. The full texts of Members' submissions can be found at the dedicated COVID-19 section of the WCO website - <http://www.wcoomd.org/en/topics/facilitation/activities-and-programmes/natural-disaster/coronavirus.aspx>.

Table of Contents

I. Facilitating the Cross-border Movement of Relief and Essential Supplies	11
Algeria.....	11
Angola.....	11
Antigua and Barbuda.....	11
Argentina.....	11
Armenia.....	11
Australia.....	12
Azerbaijan.....	12
Bangladesh.....	12
Bhutan.....	12
Bosnia and Herzegovina.....	12
Brazil.....	12
Burkina Faso.....	12
Cameroon.....	13
Canada.....	13
Central African Republic.....	13
Chile.....	13
China.....	13
Congo (Republic of the).....	14
Cote d'Ivoire.....	14
Cuba.....	14
Cyprus.....	14
Czech Republic.....	14
Democratic Republic of the Congo.....	14
Dominican Republic.....	14
Ecuador.....	14
Eswatini.....	15
European Union.....	15
France.....	15
Gabon.....	15
Gambia.....	15
Ghana.....	15

Guatemala.....	15
Guinea.....	16
Guinea-Bissau	16
India.....	16
Indonesia	16
Iran.....	16
Israel.....	17
Japan.....	17
Kazakhstan.....	17
Kenya	17
Korea.....	18
Lebanon	18
Lesotho	18
Liberia	18
Macau, China.....	18
Malaysia.....	18
Maldives.....	19
Mali	19
Mauritania.....	19
Mauritius	19
Mexico.....	19
Moldova	19
Namibia.....	20
Nepal	20
Netherlands.....	20
Niger	20
Nigeria.....	20
Oman.....	21
Pakistan	21
Panama.....	21
Papua New Guinea.....	21
Russian Federation.....	21
Rwanda.....	22

Senegal.....	22
Serbia.....	22
Seychelles.....	22
South Africa.....	22
Spain.....	23
Sri Lanka.....	23
Qatar.....	23
Thailand.....	23
Togo.....	23
Turkey.....	23
Uganda.....	24
United Kingdom.....	24
Uruguay.....	24
Uzbekistan.....	24
Vietnam.....	24
Zambia.....	24
II. Supporting the Economy and Sustaining Supply Chain Continuity.....	25
Algeria.....	25
Angola.....	25
Antigua and Barbuda.....	25
Argentina.....	25
Armenia.....	25
Australia.....	26
Bahrain.....	26
Bangladesh.....	26
Belarus.....	26
Belgium.....	26
Benin.....	27
Bhutan.....	27
Bosnia and Herzegovina.....	27
Botswana.....	27
Brazil.....	27
Bulgaria.....	27

Burkina Faso.....	28
Cameroon.....	28
Canada	28
Chile	28
China.....	29
Congo (Republic of the)	29
Cote d'Ivoire	29
Cyprus.....	30
Czech Republic.....	30
Democratic Republic of the Congo.....	30
Denmark	30
Dominican Republic.....	30
Ecuador.....	31
El Salvador	31
Estonia	32
European Union.....	32
Finland	33
France.....	33
Gambia	33
Georgia	33
Germany.....	33
Ghana	33
Greece	34
Guatemala.....	34
Guinea.....	34
Guinea-Bissau	34
Hong Kong, China.....	34
Iceland.....	34
India.....	35
Indonesia	35
Iran.....	35
Israel.....	35
Italy	36

Japan.....	36
Jordan	36
Kazakhstan.....	37
Kenya	37
Korea.....	37
Kyrgyzstan.....	38
Lesotho	38
Liberia	38
Malaysia.....	38
Maldives.....	38
Mauritania	38
Mauritius	39
Mexico.....	39
Moldova	39
Morocco	39
Namibia.....	40
Nepal.....	40
Netherlands.....	40
New Zealand.....	40
Niger	41
Nigeria.....	41
Oman.....	41
Pakistan	41
Papua New Guinea.....	41
Qatar	41
Russian Federation.....	42
Senegal.....	42
Serbia	42
Seychelles	42
Singapore	42
South Africa.....	42
Spain	43
Sri Lanka.....	43

Thailand	43
Uganda	44
United Arab Emirates.....	44
United Kingdom	44
United States of America	44
Uruguay	44
Vietnam.....	44
Zambia	45
III. Protecting Staff	46
Algeria	46
Angola	46
Argentina	46
Armenia.....	47
Australia	47
Azerbaijan.....	47
Bahrain.....	47
Belgium	48
Benin	48
Botswana	48
Brazil	48
Bulgaria.....	48
Burkina Faso.....	48
Cameroon.....	49
Central African Republic	49
Chile	49
Cote d'Ivoire	49
Cuba	49
Cyprus.....	49
Czech Republic.....	50
Denmark	50
Dubai	50
Finland	50
Gabon	50

Gambia	50
Germany	51
Ghana	51
Greece	51
Guatemala.....	51
Indonesia	51
Israel.....	51
Jordan	51
Kenya	52
Korea.....	52
Lesotho	52
Liberia	52
Macau, China.....	53
Malaysia.....	53
Maldives.....	53
Mali	53
Mauritania.....	53
Mauritius	53
Mexico.....	54
Mongolia	54
Moldova	54
Morocco	54
Namibia.....	55
Nepal	55
Niger.....	55
Oman.....	55
Pakistan	56
Panama.....	56
Papua New Guinea.....	56
Paraguay	56
Qatar	56
Russian Federation.....	57
Rwanda.....	57

Senegal.....	57
Seychelles	57
Singapore	57
Slovakia	57
South Africa.....	58
Spain	58
Sri Lanka.....	58
Sweden	58
Thailand	58
Togo	58
Uganda	59
United Arab Emirates.....	59
United Kingdom	59
United States of America	60
Uruguay	60
IV. Protecting Society	61
Algeria.....	61
Antigua and Barbuda.....	61
Argentina	61
Armenia.....	61
Australia	61
Bahrain.....	62
Belgium	62
Bhutan.....	62
Central African Republic	62
China.....	62
Cuba	63
Czech Republic.....	63
Gambia	63
Germany	63
Guinea.....	63
Israel.....	64
Jordan	64

Korea.....	64
Kyrgyzstan.....	64
Lesotho	64
Liberia	64
Malaysia.....	64
Moldova	64
Morocco	64
Niger	65
Oman.....	65
Pakistan	65
Papua New Guinea.....	65
Poland.....	65
Spain	66
Sri Lanka.....	66
Thailand	66
Uganda	66
United Arab Emirates.....	66

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

Algeria

- In the Customs Information System, the green and orange channels have been allocated to the import of medical supplies as part of the campaign against COVID-19.
- Customs maintains a risk management and anti-fraud system (seizure of medical devices, narcotics, psychotropic substances, kerosene, etc.).
- Goods imported as donations by humanitarian associations are duty- and tax-exempt.
- A special Customs clearance procedure for essential goods and medicines has been set up.
- Customers have access to simplified Customs clearance procedures subject to producing a letter from the declarant (together with the transport document) undertaking to sign the detailed declaration and complete the Customs clearance formalities, including payment of duties and taxes, after the goods have been cleared.

Angola

- Procedures for the import of goods for donation and humanitarian aid for the prevention and expansion containment of the COVID-19 pandemic:
 - The import of goods intended to prevent the expansion of COVID-19 are exempt from payment of customs duties, VAT, and fees due for the provision of services. The above measure, is only applied on import goods exclusively intended for donation and humanitarian aid, and no different use can be given to those.

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.
- Pre-arrival processing of the goods declaration and release of the goods upon arrival.
- Prioritization of the clearance of relief consignments including donations of medical supplies and equipment, cleaning supplies and other COVID-19 relief essential items.
- Coordination and cooperation with other government agencies with the objective of speeding up the clearance of relief goods.

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.

Armenia

- The importation of a number of medical goods that are required and used in relation to the spread of COVID-19 pandemic, as well as a number of basic food products is subject to 0% import duty for the periods up to 30 June 2020 for some of these goods and up to 30 September 2020 for other goods, in accordance with the lists approved (amended) by Resolutions of the Council of the Eurasian Economic Commission.

Australia

- Australia implemented a new concessional item that provides a 'Free' rate of customs duty for eligible medical and hygiene goods capable of being used in response to the COVID-19 pandemic.
- Australia also established a Transport and Freight Taskforce involving a number of Australian Government agencies to facilitate the expedited clearance of essential air cargo.

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.

Bhutan

- Bhutan Customs has put into practice the WCO indicative list of Harmonized System (HS) codes shared as supplementary note for emergency supplies.

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.

Burkina Faso

- An expedited procedure for the issuing of import licences has been adopted and a hotline to the Ministry of Health has been set up for rapid checking of the import licences concerned (Customs can already check them electronically, and the hotline was set up, where appropriate, as an emergency resource).
- There are simplified, rapid release procedures for Customs clearance of the categories of goods considered necessary for treatments and basic needs. These have been precisely defined (using the HS codes) and programmed into the Customs Administration's computer system.

- The general documentary requirements for import have been downgraded by reducing them to the essentials.

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.

Central African Republic

- Immediate release of goods.
- No value-added tax (VAT) levied on medical products.
- On request and depending on importers' status, full or partial exemption from duties is granted.

Chile

- Simplified processing is in place for the importation of relief items.
- Goods donated in response to the COVID-19 pandemic are exempted from taxes, duties, or other charges collected by Customs, as well as from unloading/loading, movement, storage, complementary operations fees or others.
- A tariff reduction list applicable to relief goods to face the COVID-19 health emergency, for each trade agreement signed by Chile, is made available to users.

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.

Congo (Republic of the)

- Emergency or humanitarian consignments are benefiting from the direct collection procedure facilitated by the issuing of exceptional authorizations to collect goods (AETEX).

Cote d'Ivoire

- Exemption from import duties and taxes levied by Customs on health equipment, materials and other health inputs related to the fight against COVID-19.

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.

Cyprus

- Facilitation for the import of medical equipment.
- Offer relaxation and facilitation according to the Commission's guidance (https://ec.europa.eu/taxation_customs/covid-19-taxud-response/guidance-customsissues-related-covid-19-emergency_en).
- Automatic electronic notification for the release of cargo by the Customs Authorities to the Port Controlling Authorities.

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.

Democratic Republic of the Congo

- Emergency collection of in-bond pharmaceutical inputs and products.
- Limitation of Customs controls to what is strictly necessary.
- Authorization to make incomplete and provisional declarations.
- Exemption from duties and taxes on pharmaceutical supplies and equipment and essential supplies, in accordance with government instructions.

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.

Gabon

- Relief from import duties on medical supplies to be used in fighting COVID-19.

Gambia

- Providing Direct Delivery facilities (deferred document processing and payment) for COVID-19 relief and essential supplies.
- Twenty-four hour cross border Customs services for essential goods and services for COVID-19.

Ghana

- Customs is working closely with other government agencies to expedite clearance of personal protective equipment and related relief supplies.

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.

Guinea

- The COVID-19 Customs contact point is a member of the National Strategy Commission for the fight against COVID-19, attends all meetings at the national level and supports the work of Customs offices in implementing the Standard Operating Procedure (SOP) developed as part of the WCO C-RED Project.

Guinea-Bissau

- Products imported for combating COVID-19 (gloves, aprons, alcohol-based hand sanitizers, thermometers, etc.) are released immediately and regularized later, in view of the emergency.

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

- Importation of goods used for COVID-19 countermeasure (73 items) for both commercial and non-commercial purposes may be granted the following facilities: exemption of import duties and excise; non-imposition of VAT and/or Sales Tax on Luxury Goods; and exemption of import income tax.
- Exemption of Excise for ethyl alcohol used for social purposes and raw/supporting materials to produce non-excisable final product.
- All submissions of import applications that are granted exemption facilities can be done through Lembaga National Single Window (LNSW) portal (<https://insw.go.id>).
- Exception on import prohibition/restriction requirements may be given if the imported goods do not exceed the amount set by the ministry / agency and / or National Board of Disaster Relief (BNPB).

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.

Israel

- Establishment of a designated working group aimed to address COVID-19-related challenges and for facilitation purposes. The group has made available contact details of relevant Customs officials in order to support the trade community.
- Giving preference in the clearance and reduction of physical checks of medical supplies and other essential goods as per the HS classification reference list composed by the World Customs Organization (WCO) together with the World Health Organization (WHO).
- At these times, Israel Customs' paperless procedures allow to streamline commerce electronically. This includes import declarations that are transmitted to Customs prior to the arrival of the goods into Israel, whereas about 95% of these declarations are cleared within 20 min from the time of transmission.
- In terms of enforcement, in case of a violation of Customs regulations, currently Israel Customs only detains goods if necessary. Severe enforcement measures are avoided, as stated in the law, such as seizures of goods or foreclosure of bank accounts.

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.

Kazakhstan

- Decisions of the Eurasian Economic Commission (EEC) Council provide for exemption from import Customs duties of medical supplies, medical equipment, medicines and socially essential goods.
- The main importers of socially essential goods are exempt from the different forms of Customs control during Customs clearance. Certain risk profiles that affect the time of Customs clearance for life-support goods have been suspended.

Kenya

- The list of essential goods as shared by the WCO during the COVID-19 pandemic has been circulated to all staff, reminding them of the need to facilitate the movement of these goods.

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.

Lebanon

- The port of Beirut and the international airport contain refrigerated areas designed for the storage of several kinds of merchandise including medicines and medical equipment.

Lesotho

- Prioritised and expedited clearance of relief and essential supplies.
- No import VAT & Customs duty is charged on relief and essential supplies intended for COVID-19 relief.
- Deferred inspection of goods at the ports in order to facilitate the cross border movement.
- Prioritised post clearance audit and inspection instead of at the ports inspections.
- Programmed ASYCUDA risk management to route Relief Supplies to green lane.

Liberia

- Liberia Customs, in coordination with other border agencies, allows trucks and their drivers, coordinated by international aid agencies, to cross borders from neighbouring countries into Liberia for the purpose of delivering relief supplies, but with strict adherence to public health measures, including temperature screening and social distancing and definite timeframe for the return of the driver and the means of transport.
- A special release procedure, which is provided for by law to address emergencies, is being utilized for COVID-19 to release health supplies immediately on arrival while the clearance is completed afterwards.

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.

Mali

- Establishment of a special procedure relating to relief consignments intended for the campaign against the COVID-19 pandemic.
- Supplying officers with the HS Classification Reference for COVID-19 Medical Supplies in order to accelerate the Customs clearance procedure (imports by companies operating in the medical field).

Mauritania

- As soon as the pandemic started, written instructions were sent to all front-line services that they should, as a matter of priority and at the greatest possible speed, process cases involving the importation of all products and supplies associated with COVID-19. This measure has been extended to consignments of such products and supplies in transit.
- The whole front line has been issued with the “HS Classification Reference for COVID-19 Medical Supplies” (1st and 2nd Editions) drawn up jointly by the WCO and the WHO.

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.

Namibia

- Guidelines to operationalize the Regulation of the State of Emergency have been developed to facilitate the free movement of essential and transit goods through the appointed routes.
- Emergency supplies are given priority as per internal notice letter on the Exemption of Customs Duties and Rapid Release of Medical Equipment and Clinical Supplies by Customs and Excise.
- At airports, emergency supplies meant for COVID-19 are pre-released in consultation with relevant stakeholders such as Namibia Medicine Regulatory Council (NMRC), Namibia Standards Institute (NSI), National Emergency Response and Ground Handlers to curb on importation of fake medical supplies.
- Joint clearance efforts are being applied with Namibian Police, Namibia Defence Force (joint physical examinations and river patrols), Health (screening and sanitary measures to drivers), Agriculture (import permits) and Immigration (history of travel and recommendation for quarantine of travellers) and Post Officials for postal packages.

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.

Netherlands

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

Niger

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

Nigeria

- Sea ports are still operational with strict measures in place, in line with the Presidential Task Force on COVID-19 and the Centre for Disease Control.
- Land Borders remain closed to passenger traffic and non-essential travel while import and export of essential items are allowed.
- Priority clearance for essential COVID-19 medical supplies import items.
- Waiver on all medical supplies and equipment.

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.

Pakistan

- Expeditious clearance of medicines, food items, and equipment pertaining to the treatment of Corona Virus has been ensured.
- 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.

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.

Papua New Guinea

- Exemption granted to relief and essential supplies and use of provisional clearance to expedite clearance of goods.

Russian Federation

The Federal Customs Service of Russia

- established “green lanes” to ensure fast clearance of food, relief goods and essential supplies. Extra priority is provided to the processing of goods related to the fight against the COVID-19 spread and pandemic. For imported relief consignments and essential supplies, green lanes provide minimized clearance time.
- based on risk management, instructed Customs authorities not to apply additional forms of Customs control where a Customs inspection is not obligatory or necessary.
- introduced significant facilitation in requirements for compliance with technical regulations and sanitary standards during the COVID-19 pandemic.
- prioritized the clearance of relief consignments at the border crossing points:
 - pre-arrival processing of the Goods declaration and release of the goods upon arrival has been provided;
 - priority for submission of documents and information submission by the customs authority has been guaranteed.

- introduced temporary tax relief measures such as lowering the import customs duties rates on medical supplies, sanitary products, testing kits, protective and medical equipment etc.

Rwanda

- Establishing a dry port near the border that operates 24/7 and extending all customs services to facilitate faster clearance of essential and relief goods at the first point of entry in an effort to contain the spread of the pandemic and safeguard supply chain continuity.
- Prioritizing and expediting immediate release of relief goods based on risk management and pre-clearance mechanism of essential goods based on WCO tools and instruments.
- Engaging with stakeholders, both private and public (Clearing and Forwarding Association, importers, exporters, warehouse operators and the general public) to facilitate clearance of essential goods.

Senegal

- A draft order has been drawn up providing for exemption from, or temporary suspension of, Customs duties and taxes, apart from Community levies, on deliveries of equipment, inputs and pharmaceutical products to be used in combating COVID-19.
- A draft memorandum has been drawn up on medical products, pharmaceutical products and supplies and equipment to be used in combating COVID-19, emphasizing the need to set up a fast-track procedure.

Serbia

- Priority is given to essential goods. The list of essential goods contains food and feed essential products and the World Customs Organisation list of the medical supplies. Prioritized movement of the above essential goods is secured through electronic dissemination of pre-arrival information within the IT System named "System of Electronic Exchange of Data" (SEED) that is in use in Western Balkan Region. SEED notifications on the arrival of priority consignments are sent in advance to all agencies involved in the clearance of goods, in order for the agencies to prepare in advance and give to those consignments a priority passage. Mixed consignments, transporting essential products from the list and goods that are not on the list, are given priority treatment as well. Identification of the essential goods is based on the input of HS tariff code at the level of 8 or 6 digits done in the Customs export/transit declarations.

Seychelles

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

South Africa

- Essential/emergency goods are prioritised for facilitation across borders.
- The Southern African Customs Union (SACU) Member states and neighbours have shared their list of essential goods.
- All movements are considered within the existing domestic lockdown regulations. All ports of entry operating hours have been shared.
- Risk measures in place to combat smuggling and abuse of rebate item provisions.

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.

Sri Lanka

- Routine cargo selectivity criteria have been tailored, especially to release medium and low risk cargo, thus focusing only on the high-risk cargo. As a result, around 70% of the essential items have been released under Green Channel.
- With the concurrence of other government agencies, a procedure has been introduced to receive and coordinate regulatory approvals such as standards and permits via electronic means to ensure expedited clearance and release.
- Provisional goods clearance procedure has been extended, with priority, for consignments of relief goods and consignments needing expedited clearance.

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.

Togo

- Immediate collection subject to lodging of a provisional declaration of goods imported as part of the campaign against COVID-19. Regularization within a time limit of ten (10) days, extendable as needed.
- Exemption from all Customs duties and taxes on medical supplies and equipment and products used solely in the campaign against COVID-19 according to the classification table included in the instruction issued by the Togo Revenue Authority.

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.

Uganda

- Priority clearance of medical and essential supplies.
- Tax exemption extended to specific medical equipment and sundries by Government of Uganda to support the fight against the pandemic.
- Truck drivers are allowed to proceed on their journey as the samples taken at the points of entry are submitted to the national lab or the mobile labs for processing.

United Kingdom

- Providing relief from import duties (Customs duties and import VAT) for medical equipment to assist in the fight against COVID-19.
- Activating a disaster relief clearance route to allow for faster clearance through the ports of goods to combat COVID-19.

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.

Uzbekistan

- The import of certain medicines, medical devices and certain types of essential goods has been temporarily exempted of Customs duties, VAT and excise tax.
- An interdepartmental operational task force has been established under the State Customs Committee to ensure expedited passage of goods through border Customs posts, their uninterrupted Customs clearance, as well as the issuance of permits for exported and imported goods. This operational task force includes the following organizations, institutions and agencies: Ministry of Transport, Border Services Agency, Ministry of Health, State Committee for Veterinary and Livestock Development, Standardization, metrology and certification agency, State Plants Quarantine Inspection.

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.

Zambia

- Priority is given to the clearance of essential goods and medical supplies at the borders.
- Importers and exporters are encouraged to use pre-arrival processing (preclearance and pre-registration) and electronic payment options.

II. Supporting the Economy and Sustaining Supply Chain Continuity

Algeria

- Customs transit documents issued to non-residents are automatically extended until normal conditions are restored, the present situation being regarded as a case of *force majeure*.
- Vehicles imported under TPD in the context of emergency removal of nationals are accepted for processing, the present situation being regarded as a case of *force majeure*.
- ATA carnets are cleared in cases of *force majeure*.
- The Customs procedures with economic impact referred to in Articles 180, 181, 182 and 193 of the Algerian Customs Code are followed in cases of *force majeure*.

Angola

- Importers that import raw materials or capital goods that directly compete for the production of goods defined in the Presidential Decree n. 23/19 of 14 January 2020, can, upon previous request to Customs Services Directorate, carry out Customs clearance of these goods with subsequent adjustment of VAT.

Antigua and Barbuda

- Customs and Excise Division has been listed as an essential service, hence it will continue to provide services to the public and other key stakeholders while protecting the interest of the nation.
- Designating priority lanes for brokers and the trading public to facilitate the speedy movement of goods.
- Creating an ASYCUDA Helpdesk online or by phone that can serve as a single window for the trade to reach out to the administration.

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.

Armenia

- The State Revenue Committee has ensured 24/7 operation of certain functional units of the Customs Service, including particular divisions of the IT Department. A direct communication channel with the commandant appointed under the emergency regime announced in the Republic of Armenia, is also available.
- The procedure for issuing "A" type certificates of origin is temporary simplified for developing and least developed countries. The adopted decision allows the use of a paper or electronic copy of the above-mentioned document for a period of 6 months and allows for the non-submission of the original certificate together with the declaration.

Australia

- The Australian Border Force (ABF) is working in partnership with the Australian Government's Supermarkets Taskforce to implement temporary measures to fast track the movement of essential groceries.
- The ABF streamlined its border compliance activities to facilitate the entry of high volume grocery goods into Australia. The ABF will continue its practice of giving customs clearance to most high volume grocery goods even before they arrive in Australia.
- With both inbound and outbound travel restrictions, the Australian Government has granted the ABF Commissioner powers authorising an exemption to travel restrictions on an individual basis for:
 - Air and maritime crew;
 - International transit passengers (if connecting flight within eight hours);
 - Diplomats (to self-isolate at home); and
 - Compassionate or urgent medical grounds.
- The ABF has been working with maritime and aviation stakeholders, including ports, airports, airlines, cruise ship operators and the offshore oil and gas industry on the operational and workforce impacts of the COVID-19 response measures.
- The ABF is supporting trade-related stakeholders during the COVID-19 pandemic by convening a monthly teleconference with approximately 80 trade-related stakeholders across industry and Government. These monthly meetings update stakeholders on the COVID-19 responses by Australian Government agencies. The teleconferences also provide industry with an opportunity to resolve any concerns regarding importing, exporting and transshipment.
- The ABF is also working across Government to respond directly to trade-related COVID-19 questions raised through a dedicated industry engagement mailbox.

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.

- As a general rule, every document or certificate can temporarily be scanned and delivered to Customs. Digital autographs are also accepted. The only exception is documents that need a physical copy in thirds countries (e.g. proof of origin).

Benin

- Borders are closed to passenger traffic but not to movements of goods, to facilitate the supplying of landlocked countries.
- Sea and air borders are still open to cargo carriers for the transportation of goods for both import and export.

Bhutan

- To sustain Bhutan's fragile economy and to ensure an uninterrupted supply of essential goods into the country, smooth cross-border trade transactions are maintained without any hindrance. To mitigate the impact of COVID-19 on the traders and business community at large, the government deferred the payment of duty and taxes by three months (April-June, 2020) for identified importers importing essential goods categorized as basic necessity.
- To maintain continuity and minimize interruption in the supply chain, the working hours have been extended beyond the normal working hours.
- Introduced facilitative measures by accepting the documents in copy.
- Liaising frequently with the Indian counterparts and Liaison Transit Offices located outside the county in facilitating the clearance of consignments.
- Relaxation of the physical examination requirements, unless any specific intelligence received or substantial breach determined.

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.

Botswana

- Most small border crossing checkpoints are closed to streamline cargo traffic, to minimise risks and to use x-ray cargo scanners for examination.
- Relaxing penalties and easing of return submission.

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.

Burkina Faso

- The memoranda of understanding concluded with traders regarded as reliable (importers with a satisfactory record of compliance and accorded expedited Customs clearance in view of their past history of compliance) have been extended to other operators.
- The work in Customs services is done by teams working in rotation, to ensure that the processing of commercial transactions continues uninterrupted and that there is adequate Customs presence and checking to protect revenues and the country's borders in general.

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.

Chile

- The validity of expiring Customs carnets is extended until 30 September 2020, without requesting operators to visit the National Customs Service offices.
- Supporting documents necessary for the Customs clearance process can be exchanged by e-mail.
- In cases where goods under a Customs warehousing procedure overstay the specified time period due to reasons attributable to the COVID-19 pandemic, they are not considered abandoned.

- The payment of Value Added Tax (VAT) on imports has been deferred for import declarations made during April, May and June 2020.

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.

Congo (Republic of the)

- In order to satisfy the social-distancing criterion in view of the requirements to maintain economic activity and ensure supply chain continuity during the COVID-19 pandemic, the following Customs facilitation measures have been introduced:
 - Acceptance for clearance purposes of documentation received electronically, in place of the original documents, subject to the submission of DPIVs (validated advance import declarations) and BESCs (electronic cargo tracking notes).
 - Optional production of the certificate of origin in the absence of a tariff preference or tariff restriction.
 - Measures to facilitate the advance declaration of goods upon electronic registration of the manifest.
 - Facility for submitting online applications for authorizations to Congolese Customs at: douanes.dgddic@gmail.com and a telephone helpdesk.

Cote d'Ivoire

- Streamlining of formalities and acceleration of the Customs clearance procedure:
 - reduction in the number of documents required for the handling of VAT credit refunds, in particular through the suspension of the requirement to produce a declaration of payment in the country of destination or the TIF (International Rail Transit) document;
 - streamlining of the procedure for handling sensitive goods in transit (five stages instead of seven), with the transfer of certain checks and authorizations normally carried out by the Director or Sub-Director of Economic Regimes to the Head of the Transit and Certificates Office;
 - option for operators to unload sensitive goods directly from the vessel upon presentation of a bill of lading or air waybill stamped by the Customs services;
 - increase in the number of approved Customs brokers eligible for the permanent and automatically validated release of goods imported by air on the basis of provisional notes;
 - changes to the selection criteria aimed at increasing the number of declarations eligible for expedited channels, namely release notes (green channel) and non-intrusive controls (scanner-based controls);
 - suspension of wharf checks for high-risk imports or exports, and the replacement of these checks with home visits;
 - reduction in the deadline (48 hours instead of five days) for issuing valuation documents for urgent shipments, foodstuffs, perishable products and industrial inputs;
 - option for users to submit accounting documents directly to SYDAM World.

- Suspension of post-clearance audits and current court proceedings instigated on the basis of such audits for a period of three (3) months.

Cyprus

- For companies approved for deferred payment of excise duty and VAT, the legislation has been amended in order to allow the prolongation of the payments period.
- On a temporary basis, T2L copies instead of originals are accepted, as long as circumstances prevail making the timely presentation of originals impossible. However post-controls or other measures apply. In addition, upon request of the person concerned and if justified under the current specific circumstances, flexibility may be applied as regards the period of validity of the proof of Customs status.
- The period for taking goods out of the Customs territory without the export or re-export declaration being invalidated by the Customs office of export is prolonged. Under the current exceptional circumstances, the Customs office of export should not initiate such invalidation, unless the declarant of the declaration concerned explicitly requests this.
- Exceptionally during the crisis period and until further notice, when requiring the provision by importers of origin certificates issued for preferential purposes in the form of a copy, issued on paper or electronically are accepted.

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.

Democratic Republic of the Congo

- Adoption of measures allowing payment in installments of Customs duties and taxes and of penalties.
- Suspension of checks at outposts.
- Establishment of a shift system to ensure a basic service is provided.

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, 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.

Gambia

- Use of risk management and increased profiling of passengers and goods across all borders (differentiating between relief supplies and profit-making related goods) and encouraging pre-arrival processing.
- Extension of deadlines for all Customs claims and appeals until June 2020.

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.

Ghana

- Although Ghana's borders remain closed, goods are allowed clearance through the ports and borders without hindrance.

- The existing Administrative Plan for the protection of critical infrastructure in the event of an emergency has been activated. This plan ensures business continuity during unusual times such as during the period of the COVID-19 pandemic.

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.

Guinea

- The borders are not closed to commercial transactions. Customs offices at the borders are operational 7 days a week and 24 hours a day, providing basic service. Carriers must hold a sanitary authorization, and their movements are monitored by the sanitary and administrative authorities.
- Duty and tax payments for importers are staggered.

Guinea-Bissau

- The way services operate has been reorganized: all directors and service heads are required to be present; 50% of active staff per entity must be present; a work-team rotation system has been set up.
- The working hours of teams have been extended beyond those laid down by the Government to facilitate the detailed processing of declarations and enable perishable goods, medical products and basic necessities to be cleared.

Hong Kong, China

- Hong Kong, China is a free port and no tariff is levied on importation or exportation of most goods, including relief consignments and equipment for humanitarian purposes.
- Hong Kong Customs has, all along, been making use of risk profiling and intelligence analysis to carry out speedy and smooth Customs clearance for passengers, cargo, conveyance and postal articles pursuant to relevant legislation. Cargo and postal consignments are generally granted immediate release upon receipt of all necessary information.

Iceland

- Iceland Revenue and Customs has adjusted its work environment and modus operandi to comply with the measures introduced by the government. Operating procedures regarding responses to the COVID-19 pandemic in terms of Customs clearance and enforcement have been issued as well as plans regarding continuity of operations. No major changes have taken place regarding the clearance speed since the outbreak of the pandemic.

- Some of the newly introduced measures to support importers and exporters are the amendments to the current settlement system for import charges. The new economic measures allow importers to split the current bimonthly payment into two payments.

India

- 24x7 Customs 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.

Israel

- As part of the collaboration with countries with which Israel has Free Trade Agreements (FTA), certificates of origin are accepted electronically as Israel Customs currently waives the obligation for the certificate to arrive physically and to submit the original certificate to Customs.

- With regards to ATA Carnets, Israel Customs has prolonged their validity automatically as it is understandable that the goods cannot be taken out of Israel as long as the current situation is in effect. No payments or no taxes are required for this prolongation.
- In terms of legality of importation, the validity of licenses and permits has been extended.

Italy

- A section has been created on the website of the Italian Customs and Monopolies Agency (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.

Jordan

- Speeding up and facilitating the clearance and flow of goods and means of transport, and taking actions to ensure the supply chain continuity:
 - Ensuring 24-hour availability of staff in service in order to safeguard the flow of goods and their supply to the local market.
 - Extending Customs undertakings and deadlines for guarantees due to the curfew.
 - Ensuring the release of foodstuffs, medicines, medical supplies and devices under Customs declarations lodged by or on behalf of the companies in the gold or silver lists, and postponing the payment of 70% of the Customs fees to provide liquidity to traders.
 - Reducing the physical inspection of goods so that it does not exceed 5% and being satisfied with the X-ray image.

Kazakhstan

- The taxpayers classified as micro, small or medium-sized enterprises have been granted a deferred payment period for all taxes and other mandatory payments to the budget as well as for social payments until 1 June 2020.
- The current procedure for submission of certificates of origin of Form "A" issued by developing and least developed countries has been simplified on a temporary basis. It is allowed to use a paper or electronic copy of certificates for 6 months and not to submit their originals during Customs clearance.
- Number of application of “red and yellow channels” at the border has been reduced.
- On-site Customs inspections scheduled but not started as of 16 March 2020 have been cancelled.

Kenya

- Customs has implemented presidential directives on tax reduction such as the revision of VAT rate from 16% to 14%, remission of duties and waiver of certain fees, in order to make goods affordable to citizens.
- To facilitate the movement of the essential supplies across the borders, Customs, as the lead agency in the land borders, and other government agencies are offering their services 24 hours a day and are working beyond the 7pm to 5am curfew to process cargo and crew at the borders.
- Customs is the chair of the National Multi-Agency Task-force for the Facilitation of Cross-Border movement aimed at addressing the challenges of movement of goods within the country experienced during the Covid-19. The team comprising of departments of Customs, the Police, Immigration, Health, Trade, meets online on a weekly basis, but the team is updated round the clock on any challenges experienced and sharing of statistics is also done on a daily basis by the different agencies.
- Screening of drivers at the borders is on-going. The country has also started the mass testing of drivers and crew at the One Stop Border Posts (OSBPs).

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.

Kyrgyzstan

- After the complete suspension, in January 2020, of air, road and rail links of the Kyrgyz Republic with the Peoples' Republic of China (PRC), on 24 March 2020, the Republican Task Force considered the matter of resuming freight transportation by road across the Kyrgyz-Chinese state border. Substantial preparatory work was carried out, including the development of algorithms.

Lesotho

- Applications for refunds be made through use of email and refund payments will be expedited to enable the business community to get quick access to cash inflows while verifications by LRA will be made at a later date.
- Additional taxes, penalty fees and storage fees accrued as a consequence of unavoidable effects of the lockdown are waived.
- Clients under the Import VAT Credit Facility continue to import beyond their accounts limits, provided their accounts were not in arrears at the time of national lockdown. Importers whose credit facility will have expire during the lockdown will be allowed to use the same facility until after lockdown for issuance of new facility letters.

Liberia

- All Customs field and headquarters offices remain open not only to facilitate the cross-border movement of humanitarian goods, but also to support the local economy in terms of trade exchange.

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.

Mauritania

- Despite being closed to passenger traffic, the air, sea and land borders have remained open for trade and goods in transit.
- The lockdown in force throughout the country (with a curfew from 18:00, moved to 21:00 since the beginning of Ramadan, and a ban on movement between towns) has made provision, among the official exceptions, for the movement of lorries used to supply goods within and between towns.

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.

Morocco

- Reduction of the selectivity rate for controls (rates have been reduced by 6% on imports and 7% on exports).
- Acceptance of EUR1 and EUR-MED certificates in electronic form for imports under the Euro-Mediterranean Association Agreement (between the European Communities and Morocco).
- Dematerialization of the procedure for managing applications for exemption from Customs duty.

- Exchange of scanned documents with partners by e-mail.
- Electronic payment of all Customs debts to be made standard practice, except in special cases, and the procedure for going over to electronic payment to be more flexible (by permitting access on signed request without authentication).
- Proxy authorizations sent by e-mail to be accepted without requiring authentication of signatures.
- Support for companies' cash flow through speeding up of payments and refunds to companies.
- Extension of the validity of administrative documents relating to medicines and health products, issued to import establishments and which have lapsed.

Namibia

- Namibia Customs and Excise (NCE) implements the Southern African Development Community (SADC) Guidelines on Harmonisation and Facilitation of Cross Border Transport Operations across the Region during the COVID-19 Pandemic.

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.

Netherlands

- Where possible and responsible to do so, Customs has 'downscaled' some of its 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. 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.
- As proposed by the EU, the Netherlands accepts certificates of origin issued for preferential purposes in the form of a copy, issued on paper or electronically. 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.
- In addition to the measures taken by the EU, the Customs Administration of the Netherlands implements measures to support business with regard to statutory deadlines, authorizations, deferment of payment, and penalties.

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.

Nigeria

- Re-opening of agricultural export operations while observing all the protocols and guidelines as stipulated by the Presidential Task Force on COVID-19 and the Centre for Disease Control.

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.
- 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.
- Customs has been notified as an essential service to enable it to continue its core functions of protecting social/economic interests of the people.

Papua New Guinea

- A Business Continuity Plan (BCP) was developed and activated for operation of essential staff to ensure flow of business in compliance with World Health Organization (National Department of Health) health safety requirements.
- An Incident Management Centre (IMC) was established to monitor and report daily activities and situations at the borders. The IMC enabled centralization of situational reports from Customs regional ports nationwide. This allowed Management to identify and provide appropriate response to issues that arose.

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.

Russian Federation

- Temporary tax relief measures have been introduced, such as lowering of value-added tax on food (vegetables, rye, rice, buckwheat, child nutrition etc.).
- Certain facilitation measures to speed up the customs clearance and subsequent procedures for goods in transit have been applied. The local Customs authorities have been instructed to give priority to the entry of vehicles in Customs control zone and priority lanes for freight transport.

Senegal

- Special authorization to release goods for consumption, over and above the statutory rate, for any claimant benefiting from a suspensive arrangement, without payment, where applicable, of interest on arrears of payment. This waiver of interest on arrears of payment relieves the cash-flow situation of companies registered for the Normal Temporary Admission (ATN) and Industrial Warehouse Customs regimes. It is also extended, in the case of release for consumption, to the Special Temporary Admission (ATS) Customs regime promoting structural investment.
- Extension of the period of validity of carnets covering movements of goods vehicles from abroad, raised to 30 days by way of exception.
- Abolition of penalties linked to late applications for corrections to be made to the manifest.
- Suspension of the recovery of duties and taxes evaded and fines due until 15 July 2020.
- Remission of penalties within a 20-25 % bracket, depending on the seriousness of the offence, the tax record and the area of operation.

Serbia

- In the Western Balkan Region some crossing points at which Customs and other inspection agencies are present, have been designated as the ones at which the traffic flow of all goods is guaranteed 24/7. In addition to this, specific crossing points are designated to form the so called “Green Corridor” in the Region.

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.

South Africa

- Lockdown phase 1 only allowed essential goods to move to end user. Progressively the movement of all goods is allowed with non-essential goods being allowed to be warehoused during lockdown period. Revised relaxed regulations introduced in alignment the 5 different threat levels.
- Cross border cargo movements allowed in conjunction with destination country regulations including mode of transport.

- Risk measures in place to combat smuggling and facilitation measures in place to alleviate port congestion.

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.

Sri Lanka

- Implementing concessionary tariff rates introduced to ensure constant supply of essential medicines and medical devices.
- Relaxing regulatory requirements such as standards approvals and licenses subject to post clearance checks.
- Introducing a Standard Operating Procedure (SOP) for processing of applications for Inward Processing and attending incidental operational requests and inquiries over e-mail.
- Facilitate Sri Lanka Ports Authority (SLPA) to evacuate the spaces near the cargo unloading bays in order to maintain the continuity of unloading goods from the vessels keeping supply chain uninterrupted, by providing clearance for even non-essential goods.
- In addition to the regular Customs Enquiry Point, a special 24x7 help desk is in operation to attend public and stakeholder inquiries.
- COVID-19 Contingency Plans detailing working hours and arrangements and emergency official contact numbers were published and regularly updated on the Sri Lanka Customs website <http://www.customs.gov.lk>.

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.

Uganda

- All designated border points of entry and exit of goods are operating as usual allowing movement of cargo across borders with a crew not exceeding 2 people
- Encouraging importers and manufacturers to take on tax exemptions as provided for under the laws and allowed general extension of payment of duties upon request.
- Using online systems for cargo clearance and to respond to queries and inquiries, e.g. ASYCUDA, Help tool to respond to queries.
- Providing for general waivers on penalties for delays in transit, late arrival of commercial documents and overstay by ATA carnet holders.
- Categorising Customs officials as providers of essential services and thus enabling them continue to work during lockdown.

United Arab Emirates

- The UAE recognizes the importance of maintaining the global trade and the international supply chain, while taking all the necessary precautions and preventive measures put forth by the concerned authorities. Economic incentives by the government have been put in place to ensure the safeguard of the economy from being gravely affected by this outbreak. Customs plays a vital role in this matter, ensuring the flow of legitimate trade and by implementing some Customs initiatives to traders.

United Kingdom

- Reducing dwell times for shipments to allow for quicker permission to progress, assessing the need for personnel to be on site if such functions can be discharged remotely and changes to site opening hours to allow for greater facilitation.
- Allowing the use of estimated figures for the completion of supplementary declarations.

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.

Zambia

- Granting waiver of tax penalties and interest to assist companies and businesses manage their cash flows during this period when they are faced with reduced revenues resulting from the impact of COVID-19.
- Allowing taxpayers with outstanding tax obligations to pay in instalments as well as extending to 31 December 2020 of already approved instalment plans.
- Suspending Customs and Export duty on selected products with the objective of mitigating the impact of the COVID-19 pandemic on the Zambian economy.

III. Protecting Staff

Algeria

- All officers who are exposed to passengers, the general public and goods are supplied with the means to protect themselves (gloves, protective masks, alcohol-based handrub and non-contact infrared forehead thermometers).
- All other officers are supplied with alcohol-based handrub.
- Periodical workplace disinfection campaigns are planned.
- Strict social-distancing measures have been imposed (particularly in canteens and in offices to which members of the public are admitted).
- All spaces where people ordinarily gather are closed (prayer room, cafeteria, lift).
- All meetings that are not considered a priority have been postponed, and necessary meetings have been shortened, with those attending required to keep the prescribed distance from each other.
- Only officers whose presence is necessary shall be physically present at work, and teleworking must be preferred whenever possible.
- All officers returning from missions abroad and all officers who have been in contact with a person suffering from COVID-19 (particularly someone close to them) must be placed in quarantine for 14 days.
- Extensive awareness-raising campaigns aimed at Customs officers have been launched on the various media used by the Customs Administration for communication purposes (social networks, posters, etc.).
- Certain stages in Customs investigations have been deferred.
- Customs activities involving groups of people (auctions, sporting activities) have been suspended.

Angola

- Very reduced number of customs officers (less than 60 percent) working at different facilities.
- Daily emails reminding about the need to observe individual measures regarding the fight against COVID-19.

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.

Armenia

- Work has been organized electronically.
- Staff has been provided with personal hygiene and protective equipment, such as thermometers, masks, gloves, disinfectants, etc.
- Social distancing measures have been applied.

Australia

- The Australian Border Force (ABF) has a standing PPE capacity in order to support staff who may be exposed to physical, chemical or biological hazards in the course of their duties. At the time of the COVID-19 response, the ABF increased its procurement, storage and distribution capacity to issue staff in front line roles with the appropriate quantity and standard of PPE.
- The quantities and standards for PPE reflect advice provided by the Department of Health, clinical advice provided from the Department of Home Affairs and the operational risk assessments made by the ABF.
- Frontline officers include all officers in close contact with inbound and outbound passengers, through scheduled commercial flights, chartered repatriation flights and the maritime environment.
- All frontline staff have been provided with instructions in the safe use of PPE, as well as enhanced physical distancing and hand hygiene.

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.

Benin

- Each Customs unit has been equipped with a hand-washing facility, whereas for the head office of the Directorate General of Customs and Excise, a hand-washing facility is provided at each entry to the building.
- Alcohol-based hand sanitizer, masks and gloves have been distributed to all Central and Departmental Technical Directorates.
- The internal work in Customs offices has been reorganized, with the introduction of a rotation system.
- Video-conferencing facilities have been brought into use for administrative business.
- Seminars, workshops and meetings involving more than ten people have been suspended.

Botswana

- On-line processing of declarations & e-payment.
- All officers are provided with PPE.
- Some staff members are allowed to work at home.
- Introduction of flexi and shift work in inland stations.
- Encourage members of public to utilise e-platforms for clearance of goods and payments.

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.

Burkina Faso

- The Mutual Fund for Customs Administration Officers has put out a briefing note on the establishment of a crisis management system at the Customs Medical and Social Centre,

the distribution of protective masks, gloves and hand gel to Customs officers, and the availability of two telephone numbers to take responsibility for any sick persons.

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.

Central African Republic

- Awareness-raising among personnel in all departments by the Customs Healthcare Mutual Fund doctor and distribution of masks, gloves and alcohol-based handrub.
- Strict compliance with anti-virus protection measures and introduction of random checks by the Customs Services Inspectorate.

Chile

- Supporting documents necessary for the Customs clearance process can be exchanged by e-mail.

Cote d'Ivoire

- Streamlining of formalities and acceleration of the Customs clearance procedure:
 - option for economic operators to send correspondence and applications to e-mail addresses that have been provided for this purpose, so that these documents can be handled electronically and visits to Customs services can be reduced;
 - acceptance of documents forwarded electronically (invoices, bills of lading, certificates of origin, insurance certificates, etc.) as valid for Customs clearance purposes;
 - secure access to the Automated Customs Clearance System (SYDAM) via any Internet connection, for both economic operators and Customs clearing agents; the aim of this change is to facilitate remote working by allowing Customs operations to be completed from a computer workstation without needing to visit an office;
 - suspension of the requirement for certain documents within the framework of documentary checks (cargo tracking note, verification of conformity, etc.);
 - option for consignees to forward manifests electronically (in PDF format) to the competent Customs services.
- Putting in place a reorganization of Customs services.

Cuba

- Cuba Customs equipped its officers with protection means and regularly ensures hygiene and disinfection measures, as well as the resources for it.

Cyprus

- Protection and social distancing measures taken by front line officers, in order to prevent spreading of the infection and safeguarding the operation of the Customs offices in case of an incident during a shift.
- Staff with chronic illness, pregnant women and parents with children under 15 years old working remotely from home by the end of the school year.

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.

Gabon

- Provision of masks, gloves, thermometers and hand sanitizers.
- Installation of an alcohol-based hand-sanitizer distributor at each entry.
- Re-organization of the functioning of services.

Gambia

- Enhancing the use of e-mails between Customs and Shipping Agencies and allowing manifests to be attached as a pdf file.
- Suspending periodic Customs audits or inspections during the COVID-19 period.
- Encouraging the use of remote access to ASYCUDA to facilitate all Customs procedures and processes at every border with minimum contact with cross-border traders.
- Using staggering shifts to reduce number of staff at work and increase physical distance between workers.

- Providing Personal Protective Equipment (hand gloves and face masks) and sanitizers to frontline staff.
- Working towards the provision of transportation to and from work for staff without private vehicles.
- Emergency Hotline for staff enquiries on preventive measures and reporting on COVID-19 symptoms.

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.

Ghana

- The Customs Laboratory is now producing large quantities of sanitizers for use in all offices in addition to normal work schedule.
- The Customs Laboratory has teamed up with the Kumasi Centre for Collaborative Research to use two Customs Mobile Laboratories to conduct COVID-19 testing during the period of the outbreak.

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.

Israel

- As of the week of 4 May 2020, all employees are allowed to come to the office following the rules of the past month: only 25% of the employees are allowed to do so. Social distancing measures are applied, as well as temperature screening and a requirement to employees to complete, before coming to work, an online statement as to their physical state.

Jordan

- Providing and purchasing preventive supplies.

- Taking all necessary preventive measures in the Customs houses such as disinfecting the squares and truck arriving by road.
- Activating teleworking, acceptance of electronic documents and utilizing the National Window in the main Customs Houses and all government institutions working with it.

Kenya

- Customs has initiated discussions with other key border agencies to implement a paperless clearance process by ensuring the entire release and notification process is handled in the systems. This has also catered for private sector paperless declaration and clearance process.

Korea

- Korea Customs Service (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.

Lesotho

- Health and Safety Consultant was engaged to provide training of staff on COVID19 safety and personal protection measures.
- Online services continue to be provided, such as registration and application and issuance of Tax Clearance Certificate.

Liberia

- Immediate distribution of face masks, hand sanitizers and disinfectants to all field offices including air, land and sea ports.
- Once the index case was announced in Liberia, the staff at all Customs field offices was reduced by 50% by giving paid leave to officers with pre-existing health conditions, female officers returning from maternity leaves, older officers, etc. This has allowed for border offices to remain opened at all times for trade.
- Physical interaction between Customs and the public has been reduced through the introduction of electronic platforms for the exchange of information and for the granting of certain administrative approvals. Prior to COVID-19, 80% of customs transactions were

already paperless, including the submission of supporting documents. This has minimized physical interaction between Customs officers and the public.

- Liberia Customs deems communication as a key priority during this health crisis. Hence, a platform was created to not only keep the staff updated on global, regional and national outlook in respect of COVID-19, but also to frequently keep staff reminded of the safety measures and hygiene requirements while at home and on duty.

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.

Mali

- Strict compliance with the prescribed protective practices and the equipping of all Customs services with hand-washing kits.
- Compulsory wearing of protective masks in the Directorate General of Customs.
- Periodic disinfection of Customs service premises.
- Use of teleworking for the various meetings held with other public administrations.

Mauritania

- All personnel have been supplied with personal protective equipment (gloves, masks and hand sterilizing gel), and appropriate hygiene measures have been put in place at the entries to all central and field offices.
- "Social distancing" is enforced extremely strictly and with user flow management.

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.
- Constant communication is maintained with the Health authorities of the Region, the State and Municipal Government, Ministry of Defence (SEDENA), the National Guard and those authorities that are intervening in the actions of control and mitigation of the spread of the virus, in order to be aware of actions and development of the pandemic and in order to anticipate any decision-making that jeopardizes the operational continuity of Customs.

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.

Morocco

- The number of Customs personnel present at Customs Administration premises is being kept to the strict minimum, through:
 - Leave of absence has been granted to pregnant women, officers suffering from chronic illnesses and officers responsible for young children (supervision of schoolwork).
 - The resources needed to enable a certain number of Customs officers to do their work remotely were set up quickly.
 - The degree of digitization of Moroccan Customs is such that a switch to remote working has been possible for both office staff and border staff (30% of frontline personnel are working remotely as compared to 70% of office staff).

- Preventive measures:
 - Gloves and protective masks must be worn by frontline Customs personnel in contact with users (inspecting goods, checking travellers, reception work, etc.) – Customs services have been issued with antiseptic products and disinfectants.
 - Buildings (offices and shared spaces) are cleaned rigorously and regularly, and premises are disinfected by local authority sanitation services.
 - Shared areas (restaurants, prayer rooms, etc.) have been closed and disinfected.
 - Vehicles used for Administration business and staff transportation are disinfected.
 - Access for user clients to Customs offices is restricted, except in special cases.
 - A video-conferencing system is used for the holding of remote meetings and to avoid Customs personnel and their partners' having to travel.

Namibia

- Limited access to offices, only essential and critical services are attended to.
- Some staff members performing non-essential services have been scaled down, and allowed to operate from home, this is to minimise physical contacts.

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.

Pakistan

- Pakistan Customs Service has provided web-based customs clearance services to all clients enabling them to declare, pay and request for many other services without visiting Customs stations.
- The Customs formations 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.

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).

Papua New Guinea

- Revision of procedures to enhance trade facilitation and revenue collection through electronic means. Enhancement of cargo clearance system to allow to improve electronic lodgements and electronic clearances.

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.

Russian Federation

- Customs authorities were instructed to have their staff working in shifts in order to prevent spreading of the COVID-19 pandemic. The Customs Administration took strict measures for protection, based on social distancing principles. All non-first line officers work from home.

Rwanda

- Enforcing the use of online services available in the Rwanda Electronic Single Window System among which is online payment. Avoiding physical contact with clearing agents and importers by not receiving hard copies but rather encouraging the use of online scanned copies.

Senegal

- Supply of personal protective equipment (PPE), such as gloves, masks, disinfectants and infrared thermometers.
- Enforcement of social-distancing measures.
- Encouragement to introduce paper-free procedures for interactions between the Customs Service and its users.

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

- Work from home policy in place. Phased approach to front line capacity at work based on demand. Work Exemption list in place (seniors above 60/pregnancy & pre-existing health conditions).
- Limited face to face interaction, social distancing. Clients make use of electronic communication channels. Client meetings arranged by appointments only.
- PPE (gloves, masks and sanitisers) issued to all staff. Hazmat suits, plastic face masks, goggles and shoes covers also issued to high risk inspectorate.
- Office deep cleansing and fumigation plans activated. Social distancing managed and monitored. Temperature testing readers in place. Wellness programmes including call centres in place. Outreach and education programmes in place.

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.

Sri Lanka

- An interim paperless procedure has been introduced for electronic submission and processing of CusDecs (Goods declarations) taking advantage of existing e-payment platform for implementing social distancing requirements introduced by the government for countering contagion.

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.

Togo

- A hand-washing system has been put in place at all entries to Togo Revenue Authority offices and posts (including Customs posts).

- Meetings of the whole staff of the division have been temporarily suspended, in favour of virtual meetings. Meetings are held on a section-by-section basis, with social distancing measures in force and a limit on the number of participants.
- Action has been taken to raise staff and user awareness of personal protective measures (posting of a service note to staff and the notice for users).
- All personnel use masks and gloves in performing their tasks.
- Procedures are being computerized.

Uganda

- Setting up a crisis team to respond to COVID-19 staff emergencies.
- Ensuring that information relating to COVID-19 is relayed to staff through all available channels of communication including social media.
- Depopulating offices by facilitating some functions to operate from home to ensure social distancing.
- Providing personal protection equipment - hand sanitizers, hand washing facilities, Infra-Red thermometer guns at various official entry points and face masks to staff who are operating amidst the pandemic.
- Providing for the use of electronic services while interfacing with clients and responding to queries and inquiries.

United Arab Emirates

- Ensuring that disinfection and sanitization operations are carried out through the application of standards, instructions and requirements issued by the National Emergency Crisis and Disaster Management Authority (NCEMA) and the Ministry of Health or under the supervision of a specialized medical staff periodically in the office space, facilities and the premises.
- Implementing remote work for all administrative jobs as per the decision of the Government (Federal Authority for Government Human Resources); noting that Customs is implementing alongside the decisions and recommendations of the Government, the ISO 22301 regarding Business Continuity.
- Providing the necessary equipment to scan and detect high temperature of employees and customers in the inspection department.
- Raising awareness through various communication channels on how to reduce the spread of epidemic diseases within in the Customs Community.
- Taking precautionary measures for inspectors by using set procedures such as wearing masks and gloves to carry out their tasks as well as providing all vehicles and offices with hand sanitizers and surface disinfectants.
- Taking precautionary measures during inspection by reducing physical inspection, and instead using technology and x-ray equipment.

United Kingdom

- Introducing the use of email in lieu of postal applications for authorisations to reduce cross contamination and viral spread.
- Advising traders, their agents and relevant government agencies to exchange documents electronically. Traders may also apply for their existing authorisations to additional locations.

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

Algeria

- Customs is represented on the National Commission responsible for establishing facilitation and decision-taking measures and chaired by the Prime Minister.
- A section on the fight against the spread of COVID-19 has been put online on the Algerian Customs website, including the new statutory provisions governing the trade in goods linked to protection against the COVID-19 pandemic.

Antigua and Barbuda

- Antigua and Barbuda Customs and Excise Division participated in Public Information Programs on State Media.

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.

Armenia

- In order to ensure continued daily monitoring of import and export of goods of strategic importance in relation to the spread of the COVID-19 pandemic and emergency regime announced in the Republic of Armenia, including medical goods and basic food products, analytical reports based on big data analysis tools, combining information from various databases, have been developed and are used to ensure appropriate supply of such goods, as well as monitor the values thereof.

Australia

- Australia's border measures are reducing the risk of COVID-19 spread from international travel.
- To implement the travel restrictions, the Australian Border Force (ABF) pursued a multi-layered approach to ensure the safety of travellers. This includes:
 - Strategic communication with airlines and peak industry bodies on new measures, including airlines and peak industry bodies on new measures;
 - Establishment of hard border, with ABF Airline Liaison Officers in high risk locations preventing boarding of passengers displaying symptoms onto flights to Australia;
 - Working with Australia's Department of Agriculture, Water and Environment to provide in-flight messaging and fact sheets, electronic signage and banners at airports, pre-recorded messages and Smartgate information in 21 languages;
 - Enhanced ABF presence at pre-primary, primary line, immigration clearance and the baggage hall conducting real time assessment of travellers (particularly those from high-risk countries and those showing symptoms). ABF officers redirect travellers exhibiting symptoms to Department of Agriculture biosecurity officers;

- Marshalling passengers at airports to prevent congestion, including visual floor markings to support enforced social distancing, and staggering aircraft docking and disembarkations to manage passenger flow through airports; and
- Procuring security services to marshal and escort arriving passengers within required areas of the airport en route to buses taking them to their quarantine accommodation, and to provide a physical presence at hotels to ensure compliance.
- During the COVID-19 pandemic, the ABF has continued its community protection mission by regulating the movement of prohibited goods across the border. This has included compliance activities for a diverse range of goods, including unsafe consumer goods and counterfeit goods. The ABF is working closely with the Therapeutic Goods Administration (TGA), which has responsibility for regulating the movement of pharmaceuticals and medical devices into Australia. This includes facemasks and other PPE, as well as COVID-19 test kits.

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.).

Bhutan

- Coordination on relief flights, exchange of passenger information and cargo manifest.

Central African Republic

- Involvement of the Customs Administration in the work of the National Committee set up to combat the spread of COVID-19.

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 and deals individually with relevant stakeholders (government and other state and institutions, transport operators, companies...).

Gambia

- Providing logistical support and participating in the Joint Security Operation for Combating COVID-19 in The Gambia and surveillance along the porous borders.
- Being a member of the Essential Commodity Control Committee, Customs actively participates in curbing hoarding and exportation of commodities on which an export ban has been imposed.

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.

Guinea

- Customs organizes awareness-raising and information meetings for the public and distributes hygiene kits and sanitary supplies and equipment free of charge to the citizens of the various communities.

Israel

- Customs places great emphasis on the inspection of goods to make sure this situation is not exploited to import counterfeit goods that may harm society. Medical suppliers are especially being checked using the Israel Customs profiling system.
- Israel Customs has a close collaboration with the Ministry of Health and the Population and the Immigration Authority of the Ministry of Interior to protect the society.

Jordan

- Maintaining communication and coordination with the National Centre for Security and Crisis Management and all relevant institutions.
- Providing statistical data to the relevant authorities regarding the importation of basic foodstuffs and medical supplies for the purposes of gathering information on stocks and availability thereof.
- Controlling the cross-border cattle and livestock smuggling.

Korea

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

Kyrgyzstan

- A Republican Task Force has been created headed by the First Vice Prime-Minister and composed of heads of the ministries of health, foreign affairs, internal affairs, economy, finance, justice, law enforcement agencies including Customs service. They work intensively to monitor the current situation and take appropriate measures.

Lesotho

- Participation in the National Emergency Command Centre in response to COVID19.

Liberia

- Customs, in collaboration with the health regulatory authorities, has undertaken special operations to prevent the importation or smuggling of counterfeit medicines and uncertified Coronavirus test kits and treatment drugs. A number of seizures have already been made at border crossing points.

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).

Morocco

- Cooperation with the Directorate for Medical and Pharmaceutical Products of the Ministry of Health in controlling the export and import of medical supplies associated with COVID-19 (the current situation is very conducive to the selling of counterfeit products).

- Cooperation with the Ministry of Trade and Industry in guaranteeing that the market is supplied with masks and products for the manufacture thereof.
- Donations of miscellaneous goods seized or abandoned at Customs:
 - Donations of foodstuffs for families and people at risk.
 - Donations to hospitals of medical supplies and equipment that can be used to augment their capacities.
 - Donations to public bodies of inputs for the production of masks.

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.

Papua New Guinea

- Papua New Guinea Customs representation at the National Operation Centre enhanced effective communication of updates to ensure compliance of State of Emergency Orders at the borders.

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.

Sri Lanka

- Sri Lanka Customs, as the Frontline Border Agency, has been providing active contribution to the Presidential Task Force that was established to monitor and prevent the spreading of COVID-19, as well as to provide essential services to sustain overall community life in the country.

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.

Uganda

- Using electronic cargo tracking technology to track drivers whose results test positive for COVID-19.
- Ensuring that operational guidelines issued during the period are relayed to clients and the public through all available channels of communication including social media.

United Arab Emirates

- The Federal Customs Authority (FCA) is a member of the National Emergency Crisis and Disaster Management Authority (NCEMA) team, which allows the customs to be part of the decisions made by the crisis team and hence ensuring the continuity of customs tasks and procedures while taking the precautionary measures.
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