

eCustoms Helpdesk Notification

Number:	Ref: 08/2022
Subject:	COUNCIL REGULATION (EU) 2022/328 of 25 February 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine
Who should read:	All traders that export goods to Russia
Related Notification:	eCustoms Helpdesk Notification Ref: 06/2022
Issued by:	eCustoms Helpdesk
Queries to:	ecustoms@revenue.ie
Issue Date:	03 March 2022

eCustoms Notification 06/2022 outlines the sanctions measures relating to export to Russia as provided for in [Council Regulation \(EU\) 2022/328](#).

The prohibitions outlined in the Regulation do not apply to the sale, supply, transfer or export of dual-use goods and technology or to the related provision of technical and financial assistance, for non-military use and for a non-military end user, intended for:

- (a) humanitarian purposes, health emergencies, the urgent prevention or mitigation of an event likely to have a serious and significant impact on human health and safety or the environment or as a response to natural disasters
- (b) medical or pharmaceutical purposes
- (c) temporary export of items for use by news media
- (d) software updates
- (e) use as consumer communication devices

In order to avail of the exemptions listed above the declarant should enter the relevant code in Box 44.1 of the export SAD. The relevant codes are listed below:

Box 44.1 Code	Description	Exports Applicable
Y987	The prohibitions defined in articles 2.1 and 2a.1 of Council Regulation (EU) No 2014/833 do not apply (see exemptions in articles 2.3 and 2a.3)	Dual use and military enhancement
Y990	Export authorisation by virtue of articles 2.4 and 2b.1 of Council Regulation (EU) No 2014/833	Dual use and military enhancement
Y991	The prohibitions defined in articles 2.1 and 2a.1 of Council Regulation (EU) No 2014/833 do not apply (see contractual exemptions in article 2.5 and article 2a.5)	Dual use and military enhancement
Y995	Goods other than those concerned by the prohibitions defined in articles 2.1 and 2a.1 of Regulation (EU) No 833/2014	Dual use and military enhancement

Box 44.1 Code	Description	Exports Applicable
Y992	Export authorisation, or case of emergency, by virtue of article 3b.4 of Council Regulation (EU) No 2014/833	Oil refining
Y993	The prohibitions defined in article 3b.1 of Council Regulation (EU) No 2014/833 do not apply (see contractual exemptions in article 3b.3)	Oil refining
Y996	Goods other than those concerned by the prohibitions defined in article 3b.1 of Regulation (EU) No 833/2014	Oil refining
Y994	The prohibitions defined in article 3c.1 of Council Regulation (EU) No 2014/833 do not apply (see contractual exemptions in article 3c.5)	Aviation or space