

## eCustoms Helpdesk Notification

Number:	Ref: 09/2022
Subject:	Exports of Humanitarian Aid to Ukraine
Who should read?	All those involved in lodging customs declarations
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	<p>Export policy email: <a href="mailto:exportpolicy@revenue.ie">exportpolicy@revenue.ie</a></p> <p>Phone: 01 7383676</p> <p>Outside Ireland: + 353 1 7383676</p> <p>Telephone opening hours: 10.00 to 12.30 (Monday to Friday). Contact through email is advisable.</p>
Issue Date:	4 March 2022

In order to facilitate the provision of humanitarian aid to Ukraine, the European Commission have clarified that goods exported to Ukraine for this purpose may be considered to be goods of a non-commercial nature, within the meaning of Article 1(21) UCC Delegated Act.

Therefore, in accordance with EU legislation (Article 137(1)(a) of the UCC Delegated Act) it is permissible to export these non-commercial goods to Ukraine by way of an oral declaration, i.e. without submitting any electronic export declaration to Customs.

Oral declarations for humanitarian goods being exported to Ukraine may be made at the office of exit which is the Customs Authority in the last EU member state before Ukraine when goods are being transported over land, or in a scenario where such goods are transported from Ireland by air, on the presentation of the goods to Customs at the airport in Ireland.

It should be noted that where humanitarian goods destined for Ukraine are moved via the UK land bridge, standard transit formalities, including the closing of the transit at the office of destination, as well as the requirement for PBNs and formalities in the UK and France will apply.