

## eCustoms Helpdesk Notification

Number:	Ref: 17/2022	
Subject:	COUNCIL REGULATION (EU) 2022/428 of 15 March 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 import from or export to Russia	
Related Notification:	eCustoms Notification 16/2022	
Issued by:	eCustoms Helpdesk	
Queries to:	eCustoms Helpdesk	
	Contact through email is advisable	
	email: <u>ecustoms@revenue.ie</u>	
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Issue Date:	23 March 2022	

eCustoms Notification16/2022 outlines the additional sanctions measures relating to Russia as provided for in <u>Council Regulation (EU) 2022/428</u>

The Regulation prohibits the:

- export, directly or indirectly, goods or technology, as listed in Annex II, whether or not originating in the Union, to any natural or legal person, entity or body in Russia, including its Exclusive Economic Zone and Continental Shelf, or for use in Russia, including its Exclusive Economic Zone and Continental Shelf. (article 3.1)
- export, directly or indirectly, luxury goods as listed in Annex XVIII, to any natural or legal person, entity or body in Russia or for use in Russia, insofar as their value exceeds EUR 300 per item unless otherwise specified in the Annex. (article 3h)
- import directly or indirectly, iron and steel products as listed in Annex XVII into the Union if they originate in Russia; or have been exported from Russia. (*article 3g*)

## Exemptions – Exports

The prohibitions outlined in the Regulation do not apply to:

- the sale, supply, transfer or export of goods or technology, necessary for:
  - (a) the transport of fossil fuels, in particular coal, oil and natural gas, from or through Russia into the Union; or
  - (b) the urgent prevention or mitigation of an event likely to have a serious and significant impact on human health and safety or the environment.
- the execution until 17 September 2022 of an obligation arising from a contract concluded before 16 March 2022, or ancillary contracts necessary for the execution of such a contract, provided that the competent authority has been informed at least five working days in advance.

- the sale, supply, transfer or export, after having determined that:
  - (a) it is necessary for ensuring critical energy supply within the Union; or
  - (b) it is intended for the exclusive use of entities owned, or solely or jointly controlled by a legal person, entity or body which is incorporated or constituted under the law of a Member State.
- luxury goods listed in Annex XVIII which are necessary for the official purposes of diplomatic or consular missions of Member States or partner countries in Russia or of international organisations enjoying immunities in accordance with international law, or to the personal effects of their staff.

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

Y818	The prohibitions defined in article 3 paragraphs 1 and 2	Oil exploration
	of Council Regulation (EU) No 833/2014 do not apply (see	
	exemptions in article 3 paragraph 3)	
Y819	Export authorisation by virtue of article 3.6 of Council	Oil exploration
	Regulation (EU) 833/2014	
Y820	The prohibitions defined in article 3 paragraphs 1 and 2	Oil exploration
	of Council Regulation (EU) No 833/2014 do not apply (see	
	contractual exemptions in article 3 paragraph 4)	
Y821	Goods other than those concerned by the prohibitions	Luxury goods
	defined in article 3h.1 of Regulation (EU) No 833/2014	
Y822	The prohibitions defined in article 3h.1 of Council	Luxury goods
	Regulation (EU) No 833/2014 do not apply (see	
	exemptions in articles 3h.2 and 3h.3)	
Y939	Goods not covered by the provisions of Regulation (EU)	Oil exploration
	No 833/2014, Annex II	

## Exemptions – Imports

The prohibitions outlined in the Regulation do not apply to the execution until 17 June 2022 of contracts concluded before 16 March 2022, or ancillary contracts necessary for the execution of such contracts.

In order to avail of the import exemptions, the declarant should enter the relevant code in Data Element (DE) 2/3 The relevant codes are listed below.

Y824	Goods other than those concerned by the prohibitions defined in	Iron and steel
	article 3g.1 of Regulation (EU) No 833/2014	
Y825	The prohibitions defined in article 3g.1 of Council Regulation (EU)	Iron and steel
	No 833/2014 do not apply (see contractual exemptions in article	
	3g.2)	