

## eCustoms Helpdesk Notification

Number:	Ref: <b>20/2022</b>
Subject:	<b><a href="#">COUNCIL REGULATION (EU) 2022/576</a> of 8 April 2022 amending Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine</b>
Who should read:	All traders that import from or export to Russia
Related Notification:	<b>eCustoms Notification 18/2022</b>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<b>eCustoms Helpdesk</b> <b>Contact through email is advisable</b> <b>email: <a href="mailto:ecustoms@revenue.ie">ecustoms@revenue.ie</a></b> <b>Phone: 01 7383677</b>
Issue Date:	<b>19 April 2022</b>

[eCustoms Notification 18/2022](#), on 9<sup>th</sup> April 2022, outlines the sanctions measures relating to import and export to Russia as provided for in [COUNCIL REGULATION \(EU\) 2022/576](#).

The purpose of this notification is to provide information on the exemptions and derogations provided for in the Regulation, together with guidance on how to avail of these. This notification does not constitute a legal interpretation of the EU Regulation. Traders should, therefore, consult the EU Regulation directly in relation to the exemptions and derogations available.

### Exemptions - Imports

The prohibitions outlined in **Article 3i.1** do not apply:

- to contracts, or ancillary contracts necessary for the execution of such contracts, concluded before 9 April 2022 that are executed before 10 July 2022
- from 10 July 2022, to the import, purchase, or transport, or the related technical or financial assistance, necessary for the import into the Union, of:
  - (a) 837 570 metric tonnes of potassium chloride of CN 3104 20 between 10 July of a given year and 9 July of the following year.

## eCustoms Helpdesk Notification

- (b) 1 577 807 metric tonnes combined of the other products listed in **Annex XXI** under CN 3105 20, 3105 60 and 3105 90 between 10 July of a given year and 9 July of the following year – *(these import volume quotas will be managed by the Commission and the Member States in accordance with the management system for tariff-rate quotas provided for in Articles 49 to 54 of Commission Implementing Regulation (EU) 2015/2447)*

The prohibitions outlined in **Article 3j.1** do not apply:

- to contracts, or ancillary contracts necessary for the execution of such contracts, concluded before 9 April 2022 that are executed before 10 August 2022.

**To avail of the import exemptions, the declarant should enter the relevant code in Data Element (D/E) 2/3. The relevant codes are included in column 1 below.**

Code to be entered in D/E 2/3  Imports	Legal Basis	Goods to which the application applies
Y831	The prohibitions defined in article 3i.1 of Council Regulation (EU) No 833/2014 do not apply (see contractual exemptions in article 3i.3)	Products and commodities which generate significant revenues for Russia as referred to in Article 3i.1 and listed in Annex XXI
Y835	Goods other than those concerned by the prohibitions defined in article 3i paragraph 1 of Regulation (EU) No 833/2014	Products and commodities which generate significant revenues for Russia as referred to in Article 3i.1 and listed in Annex XXI

## eCustoms Helpdesk Notification

Y838	The prohibitions defined in article 3j.1 of Council Regulation (EU) No 833/2014 do not apply (see contractual exemptions in article 3j.3)	Coal and other solid fossil fuels as referred to in Article 3j.1 and listed in Annex XXII
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### Exemptions/Derogations – Exports

The competent authority, may authorise a derogation from the prohibitions outlined in **Article 3c.1**, under such conditions as they deem appropriate, the execution of an aircraft financial lease concluded before 26 February 2022 after having determined that

- (a) it is strictly necessary to ensure lease re-payments to a legal person, entity or body incorporated or constituted under the law of a Member State which does not fall under any of the restrictive measures provided for in this Regulation; **and**
- (b) no economic resources will be made available to the Russian counterpart, with the exception of the transfer of ownership of the aircraft after full reimbursement of the financial lease.

The prohibitions outlined in **Article 3k.1** do not apply:

- to contracts, or ancillary contracts necessary for the execution of such contracts, concluded before 9 April 2022 that are executed before 10 July 2022
- to goods which are necessary for 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.

The competent authority may authorise a derogation from the prohibitions outlined in **Article 3k.1**, under the conditions they deem appropriate, after having determined that such goods or technology are necessary, for humanitarian purposes, such as delivering or facilitating the delivery of assistance, including medical supplies, food, or the transfer of humanitarian workers and related assistance or for evacuations.

## eCustoms Helpdesk Notification

The prohibitions outlined in **Article 3b.1** do not apply:

- to contracts, or ancillary contracts necessary for the execution of such contracts, concluded before 26 February 2022 that are executed before 27 May 2022

The competent authority, may authorise a derogation from the prohibitions outlined in **Article 3b.1**, under such conditions as they deem appropriate, after having determined that such goods or technology are necessary for the urgent prevention or mitigation of an event likely to have a serious and significant impact on human health and safety or the environment **and**

- in duly justified cases of emergency - in such cases, the export may proceed without prior authorisation, provided that the exporter notifies the competent authority within five working days after the export has taken place, providing detail about the relevant justification for the export without prior authorisation.

**To avail of the exemptions/derogations listed above the declarant should enter the relevant code in Box 44.1 of the export SAD. The relevant codes are included in column 1 below:**

Code to be entered in Box 44.1	Legal Basis	Goods to which the application applies
<b>Exports</b>		
Y830	Export authorisation by virtue of article 3c.6 of Council Regulation (EU) 833/2014	Jet fuel and fuel additives as referred to in article 3c.1 and listed in Annex XX
Y832	The prohibitions defined in article 3k.1 of Council Regulation (EU) No 833/2014 do not apply (see contractual exemptions in article 3k.3)	Categories of high-tech goods which could contribute in particular to the enhancement of Russian industrial capacities as referred to in Article 3k.1 and listed in Annex XXIII
Y833	The prohibitions defined in article 3k paragraph 1 of Council Regulation (EU)	Categories of high-tech goods which could contribute in

## eCustoms Helpdesk Notification

Code to be entered in Box 44.1	Legal Basis	Goods to which the application applies
<b>Exports</b>		
	No 833/2014 do not apply (see exemptions in article 3k paragraph 4)	particular to the enhancement of Russian industrial capacities as referred to in Article 3k.1 and listed in Annex XXIII
Y834	Export authorisation by virtue of article 3k.5 of Council Regulation (EU) 833/2014	Categories of high-tech goods which could contribute in particular to the enhancement of Russian industrial capacities as referred to in Article 3k.1 and listed in Annex XXIII
Y992	Export authorisation, or case of emergency, by virtue of article 3b.4 of Council Regulation (EU) No 2014/833	Goods and technology suited for use in oil refining and liquefaction of natural gas as referred to in Article 3b.1 and, as listed in Annex X
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)	Goods and technology suited for use in oil refining and liquefaction of natural gas as referred to in Article 3b.1 and, as listed in Annex X
Y996	Goods other than those concerned by the prohibitions defined in article 3b.1 of Regulation (EU) No 833/2014	Goods and technology suited for use in oil refining and liquefaction of natural gas as referred to in Article 3b.1 and, as listed in Annex X