



By e-mail only

MUITINĖS DEPARTAMENTAS
PRIE LIETUVOS RESPUBLIKOS FINANSŲ MINISTERIJOS
CUSTOMS DEPARTMENT UNDER THE MINISTRY OF FINANCE
OF THE REPUBLIC OF LITHUANIA

Mr. Gerassimos Thomas
 Director General
 Taxation and Customs Union Directorate-General
 European Commission

2023-05- _____ No. _____

Directors General of the
 Customs Administrations of the
 EU Member States

INFORMATION FOR TRADERS REGARDING GOODS SUBJECT TO EXPORT PROHIBITIONS OR RESTRICTIONS, EXPORTED TO THIRD COUNTRIES AND TRANSPORTED THROUGH THE RUSSIAN FEDERATION AND/OR BELARUS

Dear Colleagues,

Statistical data available to the Customs Department on exports of goods from Lithuania and other European Union Member States to third countries show that parallel imports of goods subject to sanctions into the Russian Federation and/or Belarus are taking place, and that it is necessary to prevent such circumvention of sanctions more effectively. Taking into account this and the explanations provided by the European Commission, please be informed about the envisaged application from **5 June 2023** of restrictive measures and the procedure for performing customs formalities laid down by the European Union legislation, when export goods, which are subject to restrictions on exports to the Russian Federation and/or Belarus, are carried in transit to third countries through the Russian Federation and/or Belarus.

First of all, we would like to draw your attention to the fact that all restrictions imposed by Council Regulation (EU) No 833/2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine (further – Regulation No 833/2014) and Council Regulation (EC) No 765/2006 concerning restrictive measures in view of the situation in Belarus and the involvement of Belarus in the Russian aggression against Ukraine (further – Regulation No 765/2006) should be read in conjunction with the provisions of Article 12 of Regulation No 833/2014 and Article 1m of Regulation No 765/2006 prohibiting to participate knowingly and intentionally in activities the object or effect of which is to circumvent prohibitions laid down in the Regulations.

The restrictions laid down in Articles 2, 2a, 2aa, 3, 3b, 3c, 3f, 3h and 3k of Regulation No 833/2014 apply to the exports to the Russian Federation or Belarus of dual-use items and technology, to firearms, their parts and essential components and ammunition listed in Annex I to Regulation (EU) No 258/2012 of the European Parliament and of the Council, whether or not

originating in the Union, and of the goods specified in Annexes II, VII, X, XI, XVI, XVIII, XX and XIII to the latter Regulation, and the restrictions laid down in Articles 1a, 1b, 1c, 1e, 1f, 1g and 1s Regulation No 765/2006 – of dual-use goods and technologies, goods on the list of military equipment and goods specified in Annexes III, IV, Va, VI and XIV of this Regulation (further – listed goods). These Articles lay down not only the prohibition on the exports of the listed goods, but also prohibitions on their transportation and the provision of customs brokerage services related to their declaration.

In cases where the listed goods are transported to third countries in transit through the territory of the Russian Federation and/or Belarus, the fact that there is a significant risk of circumvention of sanctions by redirecting these goods to the Russian Federation or Belarus should be taken into account. In view of this, we recommend that economic operators before exporting such goods, accepting them for transport, providing logistics or declaration of such goods to the customs authorities (customs broker) services, in all cases, carry out proper due diligence and make sure that the listed goods will only be transported in transit through the Russian Federation and/or Belarus, and are not intended for use in the Russian Federation or Belarus or sold or supplied to any natural or legal person, entity or organization in the Russian Federation or Belarus.

This is important because in cases where the listed goods, exported from the Republic of Lithuania or other European Union Member States to third countries, are intended to be transited through the Russian Federation and/or Belarus, it will be required to provide evidence to the Lithuanian customs authorities that the listed goods will only be transited through the Russian Federation and/or Belarus, but they are not intended for use in the Russian Federation or Belarus. Depending on the concrete case, the evidence to be provided by traders will need to prove the following:

- the goods will not be subject to any sale, change of ownership after their export from the European Union. In order to justify the fulfilment of this condition, it will be required on exporting goods to provide to the Lithuanian customs authorities the contracts for the sale and purchase of the goods, invoices, documents of payment for the goods and the undertaking by the owner of the goods not to sell the goods to other persons.

- transit through the Russian Federation and/or Belarus is only a portion of a complete journey of export goods beginning and terminating beyond the Russian Federation and Belarus. In order to justify the fulfilment of this condition to the customs authorities, it may be required to present to the customs authorities the documents of the transportation of the goods from the European Union to a third country and the documents of the payment for the transportation of the goods till the place of their handing over to the recipient in the third country.

- during the transit of goods through the Russian Federation and/or Belarus, the goods will not be subject to resale, processing, storage, transshipment to another means of transport, including the transfer of the trailer or semi-trailer with the goods (change of the tractor), and also the services of persons subject to sanctions will not be used. In order to make sure that these conditions will be fulfilled, the customs authorities will evaluate whether the carrier and the method of transportation of goods have been chosen so that the goods exported by the same means of transport are transported to a third country without being transshipped or warehoused in Russia and/or Belarus. In practice, this means that road carriers registered in the EU Member States cannot fulfil the conditions for transporting these goods from the EU to a third country through the territory of the Russian Federation and/or Belarus, since the Russian Federation and Belarus impose sanctions on EU carriers and allow them to transport the goods only to a designated place, where the goods are taken over for transportation by another carrier with another means of transport. Furthermore, EU carriers performing the transfer of a semi-trailer or a trailer with goods on the territory of Belarus or the change of a tractor, can only use the paid services of the Belarusian state-owned company “Beltamozhservice”, which is subject to EU sanctions, and this constitutes a violation of sanctions.

- clear identification of the goods is possible. The customs authorities will evaluate whether the export goods are described in the documents presented to them in such a way that they can be unambiguously identified. Documentation will have to be provided to substantiate the characteristics and technical features of the export goods, so that the customs authorities can determine whether the goods have been correctly classified and are not classifiable as dual-use goods. It will also be required that the documents indicate the marking or other characteristics of the goods which make it possible to distinguish them reliably from other goods. For this purpose, after that the dispatch of goods it will be requested that economic operators provide to the customs authorities with the copy of third country import declaration, evidencing that export goods were imported in the third country.

- the exporter has information about the end-user of the goods and the end-use of the goods in a third country. It will be evaluated who is the recipient of the goods, the activities performed by the recipient and the intended use of the goods. For this purpose, it will be requested to provide information certifying the registration of the recipient of the goods in the third country, and an explanation of the recipient of the goods about the economic activity performed by him and the intended end-use of the goods in the third country. It will also be required to provide the undertaking not to sell or otherwise transfer the purchased goods for use in the Russian Federation and/or Belarus.

It should be noted that, in accordance with Article 46(1) of the Union Customs Code (Regulation (EU) No 952/2013 of the European Parliament and of the Council), the customs authorities may carry out any customs controls they deem necessary to ensure that there is no breach of prohibitions or restrictions laid down by the aforementioned Regulations on the exports of the goods into the Russian Federation or Belarus. In the absence of the necessary evidence or delay in their submission to the Lithuanian customs authorities, the goods will not be released from the European Union or the examination of the circumstances of their carriage may take longer and cause undesirable delays of vehicles. With this in mind, we kindly ask economic operators to get ready and inform their business partners about the measures to be applied in Lithuania and on its borders with the Russian Federation and Belarus as of **5 June 2023**, in order to avoid potential misunderstandings or other undesirable consequences.

We would also like to point out that the breach of the provisions of Regulation No 833/2014 and Regulation No 765/2006 is considered to be a breach of international sanctions, and the natural person who committed this breach (exporter, carrier or customs broker) is subject to administrative liability under Article 515 of the Code of Administrative Offences of the Republic of Lithuania, and the legal person is subject to the penalties provided for in Article 15 of the Law on International Sanctions.

Sincerely yours,

Director General

Darius Žvironas

DETALŪS METADUOMENYS

Dokumento sudarytojas (-ai)	Muitinės departamentas prie Lietuvos Respublikos finansų ministerijos 188656838, A. Jakšto g. 1, LT-01105 Vilnius
Dokumento pavadinimas (antraštė)	INFORMATION FOR TRADERS REGARDING GOODS SUBJECT TO EXPORT PROHIBITIONS OR RESTRICTIONS
Dokumento registracijos data ir numeris	2023-05-19 Nr. (1.50 Mr)3BE-3972
Dokumento gavimo data ir dokumento gavimo registracijos numeris	–
Dokumento specifikacijos identifikavimo žymuo	ADOC-V1.0
Parašo paskirtis	Pasirašymas
Parašą sukūrusio asmens vardas, pavardė ir pareigos	Darius Žvironas, Generalinis direktorius
Sertifikatas išduotas	DARIUS ŽVIRONAS LT
Parašo sukūrimo data ir laikas	2023-05-19 12:22:05 (GMT+03:00)
Parašo formatas	XAdES-T
Laiko žymoje nurodytas laikas	2023-05-19 12:22:21 (GMT+03:00)
Informacija apie sertifikavimo paslaugų teikėją	EID-SK 2016, AS Sertifitseerimiskeskus EE
Sertifikato galiojimo laikas	2022-05-30 16:06:37 – 2027-05-29 23:59:59
Informacija apie būdus, naudotus metaduomenų vientisumui užtikrinti	"Registravimas" paskirties metaduomenų vientisumas užtikrintas naudojant "RCSC IssuingCA, VI Registru centras - i.k. 124110246 LT" išduotą sertifikatą "DBSIS, Informatikos ir ryšių departamentas prie Lietuvos Respublikos vidaus reikalų ministerijos, i.k.188774822 LT", sertifikatas galioja nuo 2022-05-19 16:48:06 iki 2025-05-18 16:48:06
Pagrindinio dokumento priedų skaičius	–
Pagrindinio dokumento pridedamų dokumentų skaičius	–
Pridedamo dokumento sudarytojas (-ai)	–
Pridedamo dokumento pavadinimas (antraštė)	–
Pridedamo dokumento registracijos data ir numeris	–
Programinės įrangos, kuria naudojantis sudarytas elektroninis dokumentas, pavadinimas	DBSIS, versija 3.5.72.2
Informacija apie elektroninio dokumento ir elektroninio (-ių) parašo (-ų) tikrinimą (tikrinimo data)	Atitinka specifikacijos keliamus reikalavimus. Visi dokumente esantys elektroniniai parašai galioja (2023-05-19 13:05:33)
Paieškos nuoroda	–
Papildomi metaduomenys	Nuorašą suformavo 2023-05-19 13:05:34 DBSIS