COVID-19: Trade Impacts Resource Page

Updated May 1, 2020

This page features information on the effects the COVID-19 pandemic is having on international trade. It includes updates to trade operations and import / export restrictions worldwide, as well as broader information on how the pandemic may affect trade generally.

It also includes actions that a company can take at this time. If you'd like to discuss what is relevant and actionable for your company with an ST&R professional, please contact us.

Actions Businesses Can Take in the U.S.

90-Day Duty Deferral

NEW 4/20: Traders Get Immediate 90-Day Duty, Tax, and Fee Postponement - Adjustments to April Periodic Monthly Statement Due by April 20 at 11:59 PM EDT.

Companies are still pushing for legislation that would suspend additional tariffs, for all entries, for a longer period. Those interested in participating in this initiative should contact trade consultant Nicole Bivens Collinson at (202) 730-4956.

Uniform Essential Company Definition

Trade groups are asking President Trump as well as state governments and city mayors for more uniform determinations of which companies and industries are considered essential and will be able to continue operating as a growing number of jurisdictions issue orders shutting down non-essential activities in response to the COVID-19 pandemic.

Sandler, Travis & Rosenberg is actively working to assist companies affected by such orders. For more information or assistance, please contact trade consultant Nicole Bivens Collinson at (202) 730-4956.

Section 301 Medical Product Exemptions

The Office of the U.S. Trade Representative is accepting comments through at least June 25 on the possible removal of the Section 301 25% tariff on medical products from China, including those that may have previously been rejected for an exclusion. Each comment must (a) identify the product as precisely as possible, including its ten-digit HTSUS subheading and its functionality and physical characteristics, and (b) explain precisely how it relates to the COVID-19 response (e.g., the product may be directly used to treat the virus, limit the outbreak, or produce other needed medical care products).

For more information or assistance in filing a comment, please contact trade consultant Nicole Bivens Collinson at (202) 730-4956 or trade attorney Kristen Smith at (202) 730-4965.
Assistance Importing PPE and Related Products

Companies are increasingly importing PPE, medical and related products in response to the COVID-19 pandemic. Concurrently, federal trade regulatory agencies are announcing changes to their operations. This is further complicated by some countries, such as China, imposing export requirements, testing, certification, etc.

ST&R can provide assistance navigating these changes. For more information, please contact trade attorney Lenny Feldman at (305) 894-1011. For specific information on dealing with China’s new restrictions, please contact Harry Zhang.

Assistance Exporting PPE and Related Products

Effective April 7, 2020, the Department of Homeland Security has issued a temporary rule that prohibits exports of personal protective equipment being used to treat COVID-19 without explicit approval by the Federal Emergency Management Agency.

For questions and support relating to PPE exports, please reach out to ST&R’s export controls and sanctions leader, Kristine Pirnia, at kpirnia@strtrade.com. The full list of prohibited exports can be found under the FEMA heading below.

Using Reconciliation and Transfer Price Adjustments to Lower Duties

Companies may be able to use a sophisticated transfer pricing strategy to achieve significant duty savings and conserve cash. Transfer pricing represents the price one division of a company charges another for its goods and services. Retroactive transfer pricing adjustments are generally considered part of the customs value of previously imported goods and may need to be reported to U.S. Customs and Border Protection.

Utilizing CBP’s reconciliation program and ensuring that their related-party prices meet CBP’s requirements not only permit companies to take advantage of any retroactive transfer price adjustments by reducing previously declared dutiable values, thereby lowering duty liability, but they also help provide much needed liquidity. If you feel your company can benefit from such savings, please contact customs attorneys Charles Crowley, Mark Segrist, or Lou Shoichet to learn more.

Navigating Retail Customer Order Cancellations

Due to COVID-19 economic difficulties, many vendors who act as importers are facing significant order cancellations from retail customers. Consequently, these importers must navigate corresponding upstream commercial agreements with their foreign vendors including consideration of their ongoing imports and delivery options. ST&R can assist importers and strategically collaborate to identify cost and sales savings strategies.

Please contact Beth Ring for more information on how Sandler, Travis & Rosenberg PA can identify creative solutions to these immediate issues.
Impacts on U.S. Trade Agency Operations

Below is a listing of announcements from federal trade regulatory agencies regarding changes to their operations in response to the COVID-19 pandemic.

Please note that the list below is an attempt to provide information on trade-related measures. It is not exhaustive, and we recommend that you refer to the agency website for official information. Feel free to contact us with issues, additions or questions.

Census

- **Voluntary Self-Disclosures and Data Requests.** The Census Bureau has said that while its call centers and email inboxes remain open to assist the trade community daily, voluntary self-disclosures and data requests should be sent electronically to the Trade Regulations Branch in a password-protected file (for VSDs) or Data User & Trade Outreach Branch (for data requests). Alternatives, VSDs and data requests may be sent to Census’ secure fax at (301) 763-8835.

Customs and Border Protection

Visit CBP’s Coronavirus (COVID-19) Updates and Announcements webpage. Visit their web portal for answers to COVID-19 related import questions.


- **IAS Imports.** Importation of donated goods under the International Assistance System has been sanctioned by the State Department as an approved shipment after FEMA exercises its gift acceptance authority pursuant to section 701(b) of the Stafford Act and the goods are eligible to be entered without payment of duty or taxes pursuant to 19 USC 1322(b) or 19 USC 1318(b)(2). The requirement for advance electronic filing of cargo information may be waived for these shipments. For IAS goods, upon arrival at a port, a cargo manifest must be provided by the arriving carrier and screened by the port for high-risk factors in accordance with CBP policy. IAS goods do not require a formal entry and may be released off the manifest.

Arriving foreign shipments processed under these guidelines must be logged and tracked locally by the port in accordance with existing policies to document the following: port of entry, importer, consignee, description of goods, quantity, country of origin, and destination. The IAS process only applies to government-to-government assistance (nation-state to nation-state) and the shipments must be accepted by the U.S. government through the State Department. For individuals who provide assistance outside the auspices of a nation-state, domestic
U.S. law applies.
CSMS #42320854 - April 9, 2020

- **Charitable Organization Imports.** CBP may not remit the duty on the entry of any goods imported for disaster relief by a private group or individual pursuant to 19 USC 1322(b) unless the recipient is a recognized tax-exempt charitable organization. These private groups or individuals must provide a letter from the charity, on the charity’s letterhead, with the charity’s Internal Revenue Service number(s), stating that they are willing to accept the imported goods and that the organization intends to donate the imported goods. Shipments meeting these criteria do not require a formal entry and may be released off the manifest. CBP states that any goods not meeting the above criteria can still be entered under established entry procedures.
  CSMS #42320854 - April 9, 2020

- **Use of Automated Systems.** CBP highly recommends use of automated systems to minimize COVID-19 exposure and sustain trade activities. This includes, but is not limited to, using ACE for transmitting entry and entry summaries, updating account and contact information, submitting supporting documents or responses to Requests for Information, and transmitting post-summary activities.
  CSMS #42283516 - April 6, 2020

- **Expediting Imports of COVID-19 Relief Items.** CBP’s Pharmaceuticals, Health, and Chemical Center of Excellence and Expertise has established the COVID-19 Cargo Resolution Team in an effort to coordinate inquiries regarding the importation of medical supplies and personal protective equipment.
  List of goods affected
  CSMS #42231420 - April 1, 2020

- **C-TPAT Members.** Customs Trade Partnership Against Terrorism members: processing of the paper annual notification letters via the trade compliance mailbox will be delayed. CBP is encouraging members to begin using the trade compliance portal to complete their profile information and submit their ANLs.

- **Non-Essential Travel Prohibited.** Effective March 21 through April 20, the U.S. is prohibiting non-essential travel from Canada and Mexico at land ports of entry. U.S. Customs and Border Protection states that those exempt from this restriction include individuals engaged in lawful cross-border trade; e.g., truck drivers supporting the movement of cargo between the U.S. and Canada or Mexico. CBP adds that the restriction “should not interrupt legitimate trade … or disrupt critical supply chains that ensure food, fuel, medicine, and other critical materials reach individuals on both sides of the border.”

- **Duty Deferrals, Bonds & Rulings.** CBP has issued notices concerning COVID-19 effects on duty deferrals, bonds, and rulings – click here for more information.
  CSMS #42197313 - March 27, 2020
  CSMS #42092162 - March 20, 2020

- **Customs Broker License Exam.** CBP is postponing its customs broker license exam scheduled for April 1 but has not yet rescheduled it. Individuals that registered for the exam will automatically receive a refund.
  CSMS #42152812 - March 25, 2020
Department of Homeland Security

Visit the DHS Coronavirus (COVID-19) webpage.

- The DHS issued a temporary rule that prohibits exports of certain types of personal protective equipment being used to treat COVID-19 without explicit approval by the Federal Emergency Management Agency. This rule became effective April 7 and will remain in force until Aug. 8.

Directorate of Defense Trade Controls - State Department

- **Electronic Licenses.** All electronic license application systems are in normal operational mode and new licenses continue to be accepted, but processing times are likely to be longer than normal due to a reduction in the availability of staffing in multiple organizations to review applications.
  Update on Status of Operations

- **Enrollment and Registration.** Enrollment and registration requests are still operating via the DECCS system and are being processed as they are submitted.
  Update on Status of Operations

- **Commodity Jurisdiction and General Correspondence.** Commodity jurisdiction and general correspondence requests continue to be processed but responses may be delayed.
  Update on Status of Operations

- **Disclosures and Related Information.** The Office of Defense Trade Controls Compliance has established a new option for industry to submit disclosures and related information pursuant to ITAR Section 127.12, which should be done via email.
  Update on Status of Operations

Export-Import Bank

- EXIM approved April 14 a resolution to temporarily exclude from EXIM coverage or financing any exports of critically-needed personal protective equipment and other medical supplies and equipment.

Federal Emergency Management Agency

- **Export Prohibitions.** The below products are prohibited from export without FEMA approval, effective from April 10, 2020 - August 10, 2020:
  - N95 Filtering Facepiece Respirators, including devices that are disposable half-face-piece non-powered air-purifying particulate respirators intended for use to cover the nose and mouth of the wearer to help reduce wearer exposure to pathogenic biological airborne particulates;
  - Other Filtering Facepiece Respirators (e.g., those designated as N99, N100, R95, R99, R100, or P95, P99, P100), including single-use, disposable half-mask respiratory protective devices that cover the user’s airway.
(nose and mouth) and offer protection from particulate materials at an N95 filtration efficiency level per 42 CFR 84.181;

- Elastomeric, air-purifying respirators and appropriate particulate filters/cartridges;
- PPE surgical masks, including masks that cover the user’s nose and mouth and provide a physical barrier to fluids and particulate materials; and
- PPE gloves or surgical gloves, including those defined at 21 CFR 880.6250 (exam gloves) and 878.4460 (surgical gloves) and such gloves intended for the same purposes
- Other products as determined necessary and subsequently published in the Federal Register.

There is an exception for shipments made by or on behalf of U.S. manufacturers with continuous export agreements with customers in other countries since at least January 1, 2020, so long as at least 80% of the manufacturer’s domestic production of covered materials, on a per-item basis, was distributed in the U.S. in the preceding 12 months. Federal Register Document #2020-07659

Federal Maritime Commission

- Port Congestion. The FMC launched March 31 an initiative aimed at addressing port congestion and related challenges in the U.S. freight delivery system related to the pandemic.
  FMC Fact Finding No. 29 - March 31, 2020

Food and Drug Administration

Visit the FDA webpage on information for filing PPE and medical devices during COVID-19.

- PPE, Medical Entry. FDA has updated their instructions on entry information for personal protective equipment and other medical devices. There are different procedures to non-FDA regulated general purpose protective equipment, products authorized for emergency use pursuant to an Emergency Use Authorization (EUA), and products regulated by FDA as a device, not authorized by an EUA, but where an enforcement discretion policy has been published in guidance. Visit the CSMS below for details.
  CSMS #42448725 - April 21, 2020
  CSMS #42168200 - March 26, 2020
  CSMS #42124872 - March 23, 2020
- Importers of FDA-Regulated Products. The FDA strongly encourages all members of the import community who deal in FDA-regulated articles to utilize the Import Trade Auxiliary Communication System for current entry status and to receive FDA notices electronically. Click here for more information.
  CSMS #42253103 - April 3, 2020
- Medical Emergency Use Authorizations. The FDA has also issued emergency use authorizations to facilitate the import, entry, and use of disposable filtering facepiece respirators, ventilators and diagnostic testing kits.
**Foreign Food Suppliers.** FDA import operations remain functional and operational but has temporarily relieved importers of the requirement to conduct onsite audits for foreign food suppliers. Additionally, FDA announced April 3 that it will begin requesting that importers send electronically or through other prompt means records required under the foreign supplier verification programs for importers of food for humans and animal rule. Click here for more information.

*Federal Register Document #2020-05897 - March 26, 2020*

FDA to Temporarily Conduct Remote Importer Inspections Under FSVP Due to COVID-19 - April 3, 2020

**International Trade Administration**

- **AD / CV Cases.** The ITA has modified through at least May 19 certain requirements for serving documents containing business proprietary information in antidumping and countervailing duty cases to facilitate the effectuation of service through electronic means. However, the ITA will continue to require the normal means of service for requests for administrative review, new shipper review, changed circumstances review, expedited review, scope ruling, and anti-circumvention inquiry.

*Federal Register Document #2020-06306 - March 26, 2020*

**International Trade Commission**

- The ITC has instituted an investigation that will identify imported goods related to the COVID-19 response and their source countries, tariff classifications, and applicable duty rates. The ITC’s report in this investigation is due by April 30.

- **Section 337.** The ITC has extended until June 10 its postponement of all in-person hearings in Section 337 intellectual property infringement proceedings. All discovery will continue and any essential outside participation by staff will be decided on a case-by-case basis.

*Federal Register Document #2020-08388 - April 21, 2020*

*Federal Register Document #2020-05569 - March 18, 2020*

- **AD / CV Injury Investigations.** With respect to AD and CV injury investigations, the ITC will cancel preliminary phase staff conferences until further notice and issue notices for written submissions instead. The ITC will conduct all votes by notation and there will be no in-person vote until further notice.

Title VII Preliminary Conferences, Hearings, Votes and Factfinding Hearings

- **AD / CV, Section 332 and Section 131 Hearings.** Until further notice, the ITC will not hold in-person hearings for final AD/CV injury investigations, sunset reviews, and those held under Section 332 and Section 131. Instead, interested parties will be invited to provide opening remarks, written testimony, and responses to the ITC’s questions with certified written responses and may also be invited to participate in virtual or telephonic closing and/or rebuttal statements.
Title VII Preliminary Conferences, Hearings, Votes and Factfinding Hearings

Office of Foreign Assets Control

- **Humanitarian Assistance and Trade.** OFAC has issued a guidance document highlighting the most relevant exemptions, exceptions, and authorizations for humanitarian assistance and trade under the OFAC-administered sanctions programs for Iran, Venezuela, North Korea, Syria, Cuba, and Ukraine/Russia.

- **COVID-19 Related Delays.** OFAC encourages persons affected by the COVID-19 global pandemic, including financial institutions and other businesses, to contact OFAC as soon as practicable if they believe they may experience delays in their ability to meet deadlines associated with regulatory requirements administered by OFAC. This includes requirements related to filing blocking and reject reports within ten business days, responses to administrative subpoenas, reports required by general or specific licenses, or any other required reports or submissions. OFAC explains that if a business chooses to respond to technical and resource challenges caused by the pandemic by temporarily reallocating sanctions compliance resources as part of a risk-based approach to compliance, this will be evaluated as a factor in determining the appropriate administrative response to an apparent violation that occurs during this period.

U.S. Department of Agriculture

- **Suspended Enforcement on Origin / Production Labeling:** Effective April 20 for a period of 60 days, the USDA’s Agricultural Marketing Service will not take enforcement action against the retail sale of commodities that lack an appropriate country of origin or method of production label, provided that the food does not make any country of origin or method of production claims.

Ordinarily, commodities subject to country of origin labeling requirements (muscle cut and ground meats: lamb, goat, and chicken; wild and farm-raised fish and shellfish; fresh and frozen fruits and vegetables; peanuts, pecans, and macadamia nuts; and ginseng) are not required to include a country of origin or method of production label when distributed to foodservice. Such labels are usually required when these foods are sold at retail establishments.

By exercising enforcement discretion concerning the latter requirement, APHIS is allowing food to be diverted from restaurants to retail establishments, which are currently experiencing greater demand.

- **Veterinary Health Certificates:** APHIS has announced that effective April 8 for shipments arriving through May 16, CBP agriculture specialists may accept all import documents uploaded to CBP’s Document Image System for animal products and byproducts regulated by APHIS, regardless of the disease status of the exporting country. This includes veterinary health certificates and supporting documents for veterinary import permit requirements.

However, APHIS will continue to require original hard copy veterinary health certificates for shipments of the following high-risk products: (1) fetal bovine serum, newborn calf serum, calf serum, donor bovine serum, and adult bovine serum from all countries, and (2) fresh and/or frozen meat and poultry from all countries when the original hard copy certificate has not been provided to USDA’s Food Safety Inspection Service (if it has, CBP agriculture specialists may accept a copy uploaded to DIS).
APHIS states that shipments arriving in the U.S. without a veterinary health certificate, either the original or a copy uploaded to DIS, will be refused entry or held until the required documents are received. If there is reason to believe a certificate uploaded to DIS is fraudulent, CBP will retain the shipment on hold until the original is reviewed.

CSMS #42354700 - April 13, 2020

- **Fruit from New Zealand.** APHIS has temporarily suspended the preclearance program for apples and pears from New Zealand. APHIS states that while it is unable to send preclearance inspectors to New Zealand due to COVID-19 travel restrictions and safety concerns, imports of apples and pears from New Zealand will be allowed to continue subject to existing U.S. requirements; i.e., to enter all U.S. ports of entry without preclearance if they undergo required inspection on arrival and meet all general requirements of 7 CFR 319.56-3, including all pest mitigation restrictions and treatments ordered by the port of entry inspector.

- **APHIS Operations.** The USDA’s Animal and Plant Health Inspection Service states that it is continuing to provide all its regular plant and plant product import and export services, including (1) accepting and processing permit applications, (2) inspecting imported plants and plant products, (3) monitoring phytosanitary treatment activities, and (4) inspecting and certifying plants and plant products for export.

CSMS #42176039 - March 27, 2020

- **Phytosanitary Certificates.** To help facilitate the clearance of imported plants and plant products during the COVID-19 emergency, APHIS and CBP are accepting electronically-produced versions of phytosanitary certificates. Importers and brokers may upload the electronic documents to the Automated Commercial Environment using the Document Imaging System or provide them by other means, such as email attachments. Acceptable phytosanitary certificates include scanned copies of original certificates, electronic certificates created through a participating country’s ePhyto system, or signed paper forms. Certificates should be legible and include APHIS-required statements.

CSMS #42176039 - March 27, 2020

- **Precleared Consignments.** APHIS will allow precleared consignments to be accompanied by an email from APHIS Plant Protection and Quarantine with an electronic copy of PPQ Form 203 attached if the original form is not available.

CSMS #42176039 - March 27, 2020

**U.S. Trade Representative**

- The Office of the U.S. Trade Representative granted Section 301 tariff exclusions for additional medical and other products from China.
  - Visit our Tariff Action Resource page for comprehensive information on Section 301 tariffs

**Worldwide Import Flexibilities and Export Restrictions**

Information on changes to imports & exports by country is below. For the World Customs Organization’s COVID-19 updates, click here. For a WTO list of trade and trade-related measures, click here.
Please note that the country actions listed below are an attempt to provide information on trade-related measures. They are not exhaustive, and we recommend that you refer to the original notices for official information. Feel free to contact us with issues, additions or questions.

ARGENTINA

Import Flexibilities

- **Import Duty Relief.** Duty-free treatment for the duration of the COVID-19 state of emergency, as well as VAT-free treatment through June 13, 2020, to certain goods classified within the following subheadings: 2207.10.10, 2207.10.90, 2905.12.10, 2905.12.20, 2207.20.19, 2934.99.34, 3808.94.19, 3808.94.29, 3926.90.40, 4015.11.00, 6307.90.10, 6505.00.22, 8413.19.00, 8413.60.19, 8421.39.30, 9004.90.20, 9004.90.90, 9018.11.00, 9018.12.10, 9018.12.90, 9018.13.00, 9018.14.10, 9018.14.20, 9018.14.90, 9018.19.10, 9018.19.20, 9018.19.80, 9018.19.90, 9018.39.22, 9018.39.23, 9018.39.24, 9018.39.91, 9018.90.10, 9018.90.92, 9018.90.96, 9018.90.99, 9019.20.10, 9019.20.20, 9019.20.30, 9019.20.40, 9020.00.10, 9020.00.90, 9021.90.11, 9021.90.19, 9025.11.10, 9025.19.90, 9027.10.00, 9402.90.20, 9403.20.00, 9403.60.00 and 9403.70.00.
  
  Decree 333/2020
  General Resolution 4696/2020

- **Relief from Trade Remedy Measures.** Certain antidumping duty orders on medical equipment/products have been suspended, including: (1) the AD duty order on disposable and sterile hypodermic plastic syringes, with or without needles, of a volume ranging from one cubic centimeter to 60 cc, classified under NCM 9018.31.11 and 9018.31.19, from mainland China; and (2) the AD duty order on certain parenteral solutions containing sodium chloride or dextrose classified under NCM 3004.90.99 from Brazil and Mexico. The suspensions will remain in effect for the duration of the state of public emergency stemming from the COVID-19 pandemic.
  
  Resolution 114/2020
  Resolution 118/2020

Export Restrictions

- **Export Licensing.** An authorization is required for exports of a range of products classified within the following subheadings: 2207.10.10, 2207.10.90, 2208.90.00, 2827.49.21, 2905.12.10, 2905.12.20, 3002.15.10, 3002.15.90, 3004.20.20, 3004.49.90, 3004.60.00, 3004.90.45, 3004.90.59, 3004.90.69, 3808.94.29, 3923.30.00, 4015.11.00, 4015.19.00, 6210.10.00, 6307.90.10, 8421.39.30, 9018.12.10, 9018.12.90, 9018.19.80, 9018.39.21, 9018.39.29, 9018.39.99, 9018.90.10, 9018.90.99, 9019.20.10, 9019.20.20 and 9027.10.00.
  
  Decree 301/2020
  Decree 317/2020
  Decree 405/2020

AUSTRALIA

Import Flexibilities
• **Administrative Relief.** Disposable face masks, disposable gloves, disposable gowns, and goggles, glasses or visors which can be worn by individuals to limit the transmission of organisms are exempt from certain Ministry of Health requirements under the Therapeutic Goods Act 1989 from March 22, 2020 through January 31, 2021.

Therapeutic Goods Exemption 2020 - March 22, 2020

**Export Restrictions**

• **Export Bans.** Exports of PPE and related are banned as of March 30, 2020, non-commercial export of disposable face masks, disposable gloves, disposable gowns, and goggles, glasses or visors which can be worn by individuals to limit the transmission of organisms and alcohol wipes and hand sanitizer is prohibited. The export prohibition does not apply when the goods are exported for personal use by a passenger or crew member in their accompanied personal or household effects; by a person to a relative of the person, for the relative’s personal use; by a humanitarian organisation for non-commercial purposes; by an Australian manufacturer of the goods; or by a person who exported those types of goods in the course of their ordinary business, and is registered for Australian Goods and Services Tax and has an Australian Business Number.

Australian Customs Notice No. 2020/15

Declaration 2020

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**BRAZIL**

Import Flexibilities

• **Import Duty Relief. New Products Added** - Duty-free treatment is being provided through September 30, 2020, to various medical and other products classified within subheadings 1702.60.20, 2207.10.90, 2207.20.19, 2208.90.00, 2501.00.90, 2804.40.00, 2811.21.00, 2811.29.90, 2833.29.70, 2836.50.00, 2847.00.00, 2853.90.90, 2905.44.00, 2915.90.41, 2924.29.13, 2933.49.90, 2934.99.34, 2936.29.21, 2936.29.29, 2941.90.59, 3002.12.29, 3003.20.29, 3003.60.00, 3003.90.15, 3003.90.19, 3003.90.55, 3003.90.79, 3004.20.29, 3004.50.50, 3004.50.90, 3004.60.00, 3004.90.69, 3004.90.99, 3005.90.12, 3005.90.19, 3005.90.20, 3005.90.90, 3302.90.90, 3808.94.19, 3808.94.29, 3822.00.90, 3824.40.00, 3826.20.00, 3826.90.40, 3826.90.90, 4001.10.00, 4001.10.19, 4015.11.00, 4015.19.00, 4818.90.90, 5503.20.10, 5503.20.90, 5601.22.99, 5603.11.30, 5603.11.90, 5603.12.40, 5603.13.40, 5603.14.30, 5607.50.11, 5911.90.00, 6116.10.00, 6210.10.00, 6210.20.00, 6210.30.00, 6210.40.00, 6210.50.00, 6216.00.00, 6307.90.10, 6307.90.90, 6505.00.22, 7217.20.90, 7311.00.00, 7326.20.00, 7326.90.90, 7611.00.00, 7613.00.00, 7616.99.00, 8414.10.00, 8414.80.31, 8414.80.32, 8414.80.33, 8419.20.00, 8422.40.90, 8449.00.80, 8473.30.41, 8473.30.49, 8473.30.99, 8479.89.99, 8481.20.90, 8481.80.92, 8501.10.19, 8504.40.21, 8504.50.00, 8507.20.10, 8507.60.00, 8514.40.00, 8515.80.90, 8523.51.10, 8528.52.20, 8529.90.20, 8543.70.99, 8548.90.90, 9004.90.20, 9004.90.90, 9018.19.80, 9018.31.11, 9018.31.19, 9018.31.90, 9018.32.12, 9018.32.19, 9018.32.20, 9018.39.10, 9018.39.22, 9018.39.23, 9018.39.24, 9018.39.29, 9018.39.91, 9018.39.99, 9018.90.10, 9018.90.99, 9019.20.10, 9019.20.30, 9019.20.40, 9019.20.90, 9020.00.10, 9020.00.90, 9025.11.10, 9025.19.90, 9026.10.19, 9026.20.90, 9027.10.00, 9027.80.99, 9027.90.99, 9031.49.90 and 9031.80.99. Specific products benefiting from this action include, among many others, ethyl alcohol, antiseptic gel, gas masks, automatic respirators, PVC catheters, protective plastic apparel and gloves, laboratory and
pharmacy articles, non-woven apparel, protective masks, single-use face masks, safety goggles, clinical thermometers and cold compresses.
CAMEX Resolution 17/2020, as corrected
CAMEX Resolution 22/2020
CAMEX Resolution 28/2020
CAMEX Resolution 31/2020

- **Expedited or Streamlined Customs Clearance.** Importers may request after filing an import declaration for any of the aforementioned medical products that such products be released prior to the conclusion of the regular customs clearance process, as long as the state of emergency stemming from the COVID-19 pandemic remains in place. In addition, importers may request authorization from the relevant authorities for expedited release of capital goods and raw materials for use in the COVID-19 pandemic. Import declarations involving COVID-19-related goods may also be registered prior to unloading in areas under the jurisdiction of the São Paulo / Guarulhos International Airport as well as the Galeão International Airport customs authorities customs authorities.
Normative Instruction 1927/2020
List of products expanded via Normative Instruction 1929/2020
Directive 38/2020
Directive 67/2020

- **Expedited or Streamlined Customs Clearance.** Brazil has also expanded its simplified import regime for postal and courier shipments to provide duty-free treatment through 30 September 2020 to a broad range of products necessary to combat the COVID-19 pandemic. Goods imported by individuals and companies will benefit from this flexibility, which also includes an exemption from the Tax on Industrial Products (IPI) as well as PIS/COFINS social contributions, as long as their total value does not exceed US$10,000 per shipment. Previously, this flexibility was only available for medicines with a value of up to US$10,000 as well as international postal shipments with a value of up to US$50 imported by individuals. Additionally, certificates of origin supporting preferential duty treatment for goods originating under a trade agreement may now be submitted within 60 days from the date of registration of the import declaration for such goods.
Directive 158/2020
Normative Instruction 1936/2020

- **Relief from Trade Remedy Measures.** The AD duty orders and import licensing requirements in place on the following products subject to AD measures have been suspended: (1) plastic tubes for the collection of blood in a vacuum, classified under NCM 3822.00.90, 3926.90.40 and 9018.39.99, from mainland China, Germany, the U.S. and the UK; and (2) disposable syringes with or without needles classified under NCM 9018.31.11 and 9018.31.19 from mainland China. The suspensions of the AD duty orders will be in place through September 30, 2020.
SECEX Directive 18/2020
CAMEX Resolution 23/2020

- **Flexibility Provided by Health Regulator.** ANVISA (Brazil’s health agency) has established extraordinary and temporary criteria and procedures for handling requests to approve medicines, biologics, in vitro diagnostic
products, personal protective equipment, and ventilators and other strategic medical equipment. A simpler authorization process has also been established for sanitizing and antiseptic products, as well as priority medical devices.

### Flexibility Provided by Standards Setting Authority

The National Institute of Metrology, Quality and Technology (INMETRO) has taken a number of actions of potential interest, including the following: (1) suspension for a 12-month period from March 23, 2020, of the mandatory certification requirements for surgical and non-surgical gloves of natural rubber, synthetic rubber or synthetic rubber mixtures; gloves for protection against biological agents not subject to the health surveillance regime, of natural rubber, synthetic rubber, mixtures of natural and synthetic rubber, or PVC; and particulate respirators with a filtering element; (2) alternative conformity certification process for goods made in countries affected by the COVID-19 pandemic, including Brazil; (3) electronic processing of registration, import licensing and other requirements; and (4) 90-day suspension of laboratory accreditations and certification of inspection bodies.

**INMETRO Resolution 99/2020**
**INMETRO Resolution 102/2020**
**INMETRO Resolution 111/2020**
**INMETRO announcement #1**
**INMETRO announcement #2**
**INMETRO announcement #3**

### Export Restrictions

**Export Licensing/Authorizations.** Special licensing requirements have been established for exports of products used to fight the COVID-19 pandemic. These special licenses will be issued by the Sub-secretariat for Foreign Trade Operations (Subsecretaria de Operações de Comércio Exterior, or SUEXT).

**SECEx Directive 16/2020**

**Export Licensing/Authorizations.** Brazil is also requiring exporters of chloroquine, hydroxychloroquine, azithromycin, fentanyl, midazolam, ethosuximide, propofol, pancuronium, vancuronium, rocuronium, succinylcholine and ivermectin, as well as their salts, ethers and esters, in the form of raw materials, semi-finished products, bulk products or finished products, to obtain a prior authorisation from ANVISA, Brazil’s health agency. The prior authorization requirement will be in place for a period of 180 days and may be extended if necessary.

**Resolution RDC 352/2020, as amended**

**Export Bans.** The Brazilian Chamber of Deputies approved in late March 2020 legislation banning the exportation of essential medical products and hospital equipment, including surgical masks, latex and nitrile gloves, waterproof aprons, protective goggles, facial protectors, caps, hospital beds, multiparameter monitors,
and mechanical ventilators and circuits thereof. The legislation officially became law on 24 April 2020.

Law 13993/2020

**CANADA**

**Import Flexibilities**

- **Less Stringent Requirements for Drug and Medical Device Imports.** An interim order dated March 30, 2020, allows the minister of health to permit the exceptional importation and sale of drugs (including hard surface disinfectants and hand sanitizers), medical devices, and foods for special dietary purposes that do not fully comply with Canadian requirements but are manufactured according to comparable standards. In certain limited cases, the interim order would also allow the exceptional sale of an unapproved medical device or food for a special dietary purpose that is manufactured in Canada when the product is needed to respond to a shortage. In addition, the interim order introduces a mandatory mechanism for the minister of health to be notified of shortages of medical devices considered to be critical during the COVID-19 pandemic and modifies certain application requirements to allow for the expedited authorization of biocide drugs, such as hard surface disinfectants and hand sanitizers.

  Interim Order Respecting Drugs, Medical Devices and Foods for a Special Dietary Purpose in Relation to COVID-19

- **Extension of Timeframes for Payment of Customs Duties and GST.** The Canada Border Services Agency announced March 27 that the timeframe for all payments due to that agency has been extended to June 30. This includes customs duties; the goods and services tax (generally five percent) on regular imports, re-assessments, penalties, etc.; and charges on statements of account for March that are due April 1. Customs duty and GST payments on imports are typically due before the first day of the month following the month in which the statements of account are issued. The CBSA notes that there is no change to the accounting timeframes prescribed by the Accounting for Imported Goods and Payment of Duties Regulations. As a result, importers must continue to submit accounting declarations for imported goods released on minimum documentation within the required timeframes.

  Customs Notice 20-11

- **Waiver of Late Accounting Penalties.** There will be a 45 business day grace period for late accounting penalties. This policy applies to transactions released from March 11 through May 14 and companies will not have to submit an application to have such penalties waived.

  Customs Notice 20-10

- **Extension to Correction Period.** The CBSA has suspended trade compliance activity interactions with importers, exporters, and representatives until April 20. All deadlines imposed in connection with verifications are therefore automatically extended by 30 days, though CBSA may re-evaluate the length of this suspension at a later date. For example, the 90-day time limit for submitting corrections companies are making due to errors found during a trade compliance verification will automatically be extended by 30 days.

  Customs Notice 20-09
CHILE

Import Flexibilities

- **Expedited or Streamlined Customs Clearance.** Various measures have been taken to facilitate and accelerate the customs clearance process. They include, for example, the electronic submission of bills of lading and any corrections thereof by the issuer to a customs agent, the use of non-negotiable bills of lading submitted by email to support an entry declaration, the performance of physical inspections without the presence of the auxiliaries of customs agents, the ability to submit email responses to customs agent requests, and the issuance of customs clearance authorizations by email. Additionally, importers of COVID-19-related goods will receive preferential treatment during the customs clearance process.
  
  Exempt Resolution 1179/2020
  Exempt Resolution 1313/2020
  Exempt Resolution 1377/2020
  Exempt Resolution 1556/2020

- **Tax Relief.** New! Deferral of any Sales and Services Tax that must be declared or paid in the months of April, May or June 2020 as well as additional flexibilities for income tax payments. Additionally, certain micro-, small- and medium-sized importers may pay any VAT due on import operations carried out in April, May and June 2020 in six or 12 installments.
  
  Ministry of Finance Decree 420/2020
  Exempt Resolution 1559/2020

- **Expedited or Streamlined Customs Clearance.** New! Importers of COVID-19-related goods will receive preferential treatment during the customs clearance process.
  
  Exempt Resolution 1313/2020

CHINA

Export Restrictions

- **Export Requirements.** Effective April 1, 2020, China is enforcing stringent new export requirements on medical products being used to respond to the COVID-19 pandemic. Exports of the following products require certification from authorized testing laboratories, copies of the manufacturer's business license, and the manufacturer's certificate from China's National Medical Products Administration. Products include: COVID-19 test kits, ventilators, medical protective clothing, medical protective masks, medical surgical masks, one-time use medical masks, and infrared thermometers.
  
  Licensed Manufacturers
  Testing Labs
COLOMBIA

Import Flexibilities

- **Import Duty Relief.** Duty-free treatment is being provided for a period of six months from March 13, 2020, to various products classified under 110 tariff lines. This includes 18 tariff lines comprising health products as well as 92 tariff lines comprising raw materials and capital goods not produced domestically for air transport companies operating in and from Colombia. Subsequently, a supplementary regulation was issued to provide duty-free treatment also for a six-month period to an additional 53 tariff lines, comprising medicines, medical equipment, non-textile gloves and protective clothing, etc. In addition, various medical products are being exempted from value-added tax (VAT). Duty-free treatment is also being provided through June 30, 2020, to hard yellow corn classified under HTSCO 1005.90.1100, sorghum classified under HTSCO 1007.90.0000, soybeans classified under HTSCO 1201.90.0000, and oilcake classified under HTSCO 2304.00.0000.

  - MinCIT Decree 410/2020
  - MinCIT Decree 463/2020
  - Decree 438/2020
  - Decree 523/2020

- **Expedited or Streamlined Customs Clearance.** The National Tax and Customs Directorate (DIAN) is providing preferential treatment in the customs clearance process to imports of perishable goods and medical inputs classified under the following tariff lines: 2804.40.0000, 3005.90.3900, 3401.11.0000, 3401.20.0000, 3401.30.0000, 3402.90.9900, 3926.90.7000, 3926.20.0000, 4015.11.0000, 4015.19.1000, 4015.19.9000, 5603.12.9000, 6210.10.0000, 6307.90.3000, 9018.39.0000, 9018.90.9000, 9019.20.0000, 9021.90.0000 and 9402.90.9000. Imports by authorized economic operators are also being prioritized over any other imports, except imports of any of the previously mentioned perishable goods and medical inputs. Other actions include carrying out non-intrusive inspections whenever possible and the streamlining of certain other customs clearance procedures.

  - DIAN Memorandum 53/2020

- **Administrative Relief.** DIAN is suspending from March 19 through April 3, 2020, the timeframes of all administrative processes and actions related to tax, customs and foreign exchange matters. Additionally, the Ministry of Trade, Industry and Tourism (MinCIT) is suspending the procedural timeframes of all trade remedy proceedings until April 30, 2020, and is providing certain flexibilities to free zone operators. In conjunction with the Ministry of Transport, DIAN and other agencies, MinCIT is monitoring port activity and customs clearance trends on a daily basis in order to take any appropriate measures.

  - DIAN Resolution 22/2020
  - MinCIT Order dated 19 March 2020
  - MinCIT Decree 411/2020

Export Restrictions

- **Export Bans.** The exportation and re-exportation of goods classified under the following 24 tariff lines has been banned for a six-month period: 2207.10.0000, 3004.90.2900, 3401.19.9000, 3808.94.1900, 3926.20.0000,
COSTA RICA

Import Flexibilities

- **Import Duty Relief.** Deferral until December 31, 2020, of any import duties owed for the months of April, May and June 2020, with the exception of duties on agricultural and livestock products of HS Chapters 1 through 24. Entities benefiting from this flexibility must pay the deferred duties no later than Dec. 31, 2020, or seek a payment arrangement with the tax authority that will not entail the assessment of any interest or fines.

- **Relief from Other Taxes.** Deferral until December 31, 2020, of any Value-Added Tax (VAT) as well as any Selective Consumption Tax (ISC) due in April, May and June 2020 for the months of March, April and May 2020. Entities benefiting from this flexibility must pay the deferred taxes no later than Dec. 31, 2020, or seek a payment arrangement with the tax authority that will not entail the assessment of any interest or fines. Additionally, certain taxpayers will be exempt from making partial payments of the tax on profits that were otherwise due in the months of April, May and June 2020.

Law 9830

Export Restrictions

- **Export Bans.** Export ban for the duration of the COVID-19 state of emergency on certain personal protective equipment and medical equipment. Covered products include disposable hats, safety goggles, disposable boots, respirators, disposable surgical masks, nitrile gloves, etc., classified within the following headings or subheadings: 3005.10, 3005.90, 3822, 4015.11, 4015.19, 6211.49, 6307.90, 6402.99, 6505, 9004.90, 9018.90 and 9020.

Ministry of Finance Directive DGA-003-2020

ECUADOR

Import Flexibilities

- **Import Duty Relief.** Duty-free treatment for the duration of the COVID-19 state of emergency to certain goods classified within the following tariff lines: 2828.90.1100, 3005.10.9000, 3005.90.9000, 3906.90.9090, 3923.10.9090, 4015.11.0000, 4015.19.9010, 6210.10.0000, 6505.00.9000, 9004.90.1000, 9004.90.9000 and 9019.20.0000. Additionally, Ecuadorian Customs has issued specific instructions for the importation of donations free of duty.

MinCIT Decree 462/2020
COMEX Resolution 004/2020
Resolution SENAE-SENAE-2020-0019-RE

- **Flexibility Provided by Health Regulator.** Ecuador has implemented a simplified process to import face masks that takes about three hours, with any observations resolved within a 48-hour period. Additional flexibility is also being provided to imports of gowns and biosecurity suits classified under HTSEC 6210.10.0000, 6210.20.0000, 6210.40.0000 and 6210.50.0000.
  
  Ministry of Production, Foreign Trade, Investment and Fisheries announcement
Resolution MPCEIP-SC-2020-0137-R

**Export Restrictions**

- **Export Bans.** The exportation of face masks classified under tariff line 6307.90.3000 has been banned for a period of one year.
  
  Ministry of Production, Foreign Trade, Investment and Fisheries notice

**EL SALVADOR**

**Import Flexibilities**

- **Import Duty Relief.** Duty-free treatment for the duration of the COVID-19 state of emergency to medical, agricultural and certain other products classified within the following tariff lines: 0402.21.2100, 0713.33.4000 (subject to a 25,000 ton TRQ), 1006.30.9000 (subject to a 7,500 ton TRQ), 1101.00.0000, 1102.20.0000, 1102.90.3000, 2005.10.0000, 2005.99.0000, 2007.10.0000, 2104.20.0000, 2106.90.7900, 2828.90.1000, 3004.20.1000, 3004.32.1000, 3004.50.1000, 3004.90.1100, 3004.90.9100 (except for ibuprofen), 3401.11.1100, 3401.11.1900, 3401.11.2000, 3401.11.3000, 3401.19.0000, 3401.20.0000, 3401.20.0000, 3401.30.0000, 3402.20.0000, 3402.90.2000, 3808.94.1000, 3808.94.9000, 4015.19.0000, 9619.00.1000, 9619.00.2900, 9619.00.3900, 9619.00.9000 and 9619.00.9000. Imports of goods for humanitarian purposes, to be delivered to the government or public authorities, as well as imports entered under the free zone law to be donated to the government or to aid organizations, are also exempt from import duty and other import taxes. In addition, internet purchases of non-commercial goods below a US$200 threshold that are shipped by courier, express service, family shipment, etc. from the United States to El Salvador are exempt from import duty. Prescription drugs, medical inputs, chemical precursors, firearms, ammunition and explosives are excluded from this flexibility.
  
  Decree 603/2020, Decree 604/2020 and Decree 605/2020
Decree 606/2020

**Export Restrictions**

- **Export Bans.** With certain exceptions, the exportation and re-exportation of red beans classified under tariff line 0713.33.4000 has been banned through December 31, 2020.
  
  Executive Agreement 512/2020

Continued
EUROPEAN UNION

Find links to the official EU trade websites below.

- EU Official Journal
- EU Trade Directorate
- EU Export Restrictions

Following are links to individual member states customs websites:

Austria  Belgium  Bulgaria  Croatia  Czech Republic  Cyprus  Denmark  Estonia  Finland  France  Germany  Greece  Hungary  Ireland  Italy  Latvia  Lithuania  Luxembourg  Malta  The Netherlands  Poland  Portugal  Romania  Slovenia  Slovakia  Spain  Sweden  Switzerland  UK

Import Flexibilities

- **Import Duty and VAT Relief.** Customs duties and VAT are waived on the import of medical devices and protective equipment. The measure includes masks and protective equipment, as well as testing kits, ventilators and other medical equipment. It will apply for six months with the possibility of extension. Commission waives customs duties and VAT on the import of medical equipment from non-EU countries.

Export Restrictions

- **Export Licensing.** Authorization is being required for a 30-day period from April 26, 2020, for exports of the following personal protective equipment.

  - **Protective Garments.** Non-sterile garments (e.g., gowns, suits) for the protection of the wearer against potentially infectious material or to prevent the wearer from spreading such material; reusable (can be cleaned and disinfected) or single-use items; classified within the following headings, subheadings or tariff lines: 3926.20.00, 4015.90.00, 6113, 6114, 6210.10.10, 6210.10.92, 6210.10.98, 6210.20.00, 6210.30.00, 6210.40.00, 6210.50.00, 6211.32.10, 6211.33.10, 6211.33.90, 6211.39.00, 6211.42.10, 6211.42.90, 6211.43.10, 6211.43.90, 6211.49.00, and 9020.00.00.

  - **Mouth-Nose Protection Equipment.** Masks for the protection of the wearer against potentially infectious material or to prevent the wearer from spreading such material; reusable (can be cleaned and disinfected) or single-use items; can include a face shield; whether or not equipped with a replaceable filter; classified within tariff lines 6307.90.98 and 9020.00.00.

  - **Protective Spectacles and Visors.** Protection against potentially infectious material; encircling the eyes and surroundings; compatible with different models of filtering facepiece (FFP) masks and facial masks; transparent lens; reusable (can be cleaned and disinfected) or single-use items; can seal the skin of the face; classified within tariff lines 9004.90.10 and 9004.90.90.
Exports to Albania, Andorra, Bosnia & Herzegovina, Faeroe Islands, Gibraltar, Iceland, Kosovo, Liechtenstein, Montenegro, Norway, North Macedonia, San Marino, Serbia, Switzerland, and Vatican City, as well as the overseas countries and territories listed in Annex II to the Treaty, are exempt.

Commission Implementing Regulation 2020/568
European Commission Trade Directorate press release

GUATEMALA

Import Flexibilities

- Import Duty Relief. Donations to non-profit organizations will be exempt from import duty, VAT and other import taxes for the duration of the COVID-19 state of emergency.
  Decree 12/2020 (no link available)

INDIA

Import Flexibilities

  The India Times - April 10, 2020
  Finance Bill, Bill No. 26 2020

Export Restrictions

- Export Bans. Exports of surgical masks, ventilators, sanitizers, diagnostic kits, hydroxychloroquine, and textile raw material for masks and coveralls, as well as specified active pharmaceutical ingredients (API) and formulations made from those APIs are prohibited. HS include: 2922.2933, 2933.2910, 2933.2920, 2933.3990, 2933.4900, 2933.5990, 2933.9900, 2936.2500, 2936.2620, 2937.2300, 2941.4000, 2941.5000, 2941.9050, 2941.9090, 2942.0090, 3004.2050, 3004.2061, 3004.2095, 3004.3919, 3004.5032, 3004.5034, 3004.5039, 3004.9015, 3004.9021, 3004.9022, 3004.9023, 3004.9099, 3004.9087, 3004.9059, 3004.9099, 3401, 3402, 3808.94, 3822, 3926.90, 5603.11, 5603.12, 5603.13, 5603.14, 5603.91, 5603.92, 5603.93, 5603.94, 6217.90, 6307.90, 9018.90, 9020, 9018, 9018, 9019 and 9020,
INDONESIA

Import Flexibilities

- **Expedited Customs Clearance.** Importation of medical items, including masks, medical clothing, gloves and other medical devices, no longer requires the importer to fill out the Surveyor Report. This is valid until June 30, 2020.
  - Indonesian Ministry of Trade, March 24, 2020

- **Streamlined Customs Clearance.** The import certification requirement has been eliminated for imports of onion and garlic, effective from March 18, 2020 through May 31, 2020.
  - Indonesian Ministry of Trade, April 6, 2020

Export Restrictions

- **Export Bans.** Exports of masks, certain raw materials, antiseptics, personal protective equipment and ethyl alcohol (in HS Chapters 22, 30, 38, 56, 62 & 63) have been banned through June 30, 2020.
  - Indonesian Ministry of Trade, March 24, 2020

JAPAN

Import Flexibilities

- **Expedited Customs Clearance & Duty Free Treatment.** Customs clearance has been prioritized for relief supplies relating to COVID-19 and for goods such as food and water that require urgent clearance. If it can be confirmed that relief supplies are provided free of charge, the goods are exempt from customs duties and consumption taxes.

- **Administrative Relief.** Customs declarations may be made at Customs offices other than the assigned, and documents may be submitted electronically, provided the importer/exporter has a prior consultation with Customs. The requirement to seal certain documents and affix signatures is exempted, and importers will be granted flexibility in the submission deadline for the certificate of origin, GSP documentation and duty payment term extension.

- **License & Certificate Extensions.** Importers are expected to apply for extension of their import license and for a 30-day extension of their tariff quota certificate before it expires. This is to prevent license expiration due to delays or other disruptions as a result of COVID-19.

  Import and Export Customs Clearance Procedures for Countermeasures Against New-Type Coronavirus Infection - March 4, 2020 (Japanese)
  Deregulatory Measures in Import and Export Procedures as a Response to the Coronavirus Disease 2019 (COVID-19) - March 5, 2020 (Japanese)
MALAYSIA

Import Flexibilities

- **Import Duty Relief.** An exemption from duty and sales tax is being provided to face mask products classified within subheadings 6307.90.40.00 and 6307.90.90.00. This exemption will be in place from March 23, 2020 until a date to be determined by the Ministry of Finance.
  
  Customs-Import Duty and Sales Tax Exemption on Face Masks - April 3, 2020

Export Restrictions

- **Export Bans.** The exportation of face masks classified under tariff lines 6307.90.4000 and 6307.90.9000 has been banned.
  
  Customs Prohibition of Exports - March 20, 2020

MEXICO

Import Flexibilities

- **Administrative Relief.** Various Mexican government agencies, including the Ministry of Economy, have suspended the timeframes for all administrative processes.
  
  Agreement issued on March 26, 2020

MYANMAR

Import Flexibilities

- **Expedited or Streamlined Customs Clearance.** The Ministry of Commerce has announced that it will begin issuing import and export permits online. Starting April 1, 73 of the 91 sections of the HS will allow for fully online applications. Companies will have to register to use the system, and payments will be made through Myanmar Citizen Bank's e-commerce system for the time being.
  
  Online Procedures for Import & Export Permits - April 2, 2020

Export Restrictions

- **Export Restrictions.** The Ministry of Commerce is temporarily suspending the issuance of rice export permits as of April 4, 2020.
  
  Myanmar Temporarily Suspends Rice Export Permits - April 3, 2020
NEW ZEALAND

Import Flexibilities

- **Import Duty Relief.** Temporary elimination of import tariffs on certain soap, testing kits, and diagnostic reagents (HS 3401 and 3822), effective from March 25, 2020 through June 2020.
  Notice 11/2020

PANAMA

Import Flexibilities

- **Import Duty Relief.** Duty-free treatment for a period of six months to a range of medical and other goods classified within the following tariff lines: 2804.40.00.0000, 3401.11.10.0000, 3401.30.90.0000, 3402.20.21.0010, 3808.94.99.0010, 3808.94.99.0020, 3808.94.99.0030, 4818.90.90.0010, 6307.90.91.0020, 6307.90.99.0020, 4015.19.00.0010, 6211.32.10.0000, 6211.33.10.0000, 6211.39.10.0000, 6211.42.10.0000, 6211.43.10.0000, 6211.49.10.0000 and 9402.90.12.0000. The ITBMS tax on subject merchandise will remain at 7 percent.
  Gabinet Decree 7/2020
  Gabinet Decree 12/2020

- **Tax Relief.** Panama is providing tax deferrals through Executive Decree 252/2020. Specific details will be provided as soon as possible.

PARAGUAY

Import Flexibilities

- **Import Duty Relief.** Duty free treatment is being provided to imports of certain personal protective equipment and pharmaceutical products.

Export Restrictions

- **Export Licensing.** Export registration and licensing requirements have been established for a period of one year for alcohol-based gels classified under NCM 3808.94.19 and 3808.94.29, nonwoven face masks classified under NCM 6307.90.10, and face masks with a filter classified under NCM 9020.00.90. Additionally, special controls have been established on the active principles chloroquine and hydroxychloroquine.
  Decree 3455/2020
  Resolution 197/2020
  Resolution 107/2020
  Resolution 125/2020
PERU

Import Flexibilities

- **Import Duty Relief.** Duty-free treatment is being provided to a range of products classified within 65 subheadings to help combat the COVID-19 pandemic, including, among others, chlorine, hydrogen chloride, ammonia in aqueous solution, first-aid kits, plastic syringes, and tubular metal needles and needles for sutures. The list of products was subsequently expanded to 77 subheadings, per Supreme Decree 059/2020-EF. It is worth noting that Peru already provides duty-free treatment on an MFN basis to a range of medical products.

  - Supreme Decree 051-2020-EF
  - Supreme Decree 059-2020-EF

- **Administrative Relief.** Peru’s National Customs and Tax Administration Superintendence (SUNAT) may exercise special discretionary authority not to assess penalties for certain customs and tax violations. Additionally, SUNAT is providing certain flexibilities to entities with outstanding tax debts. The Ministry of Foreign Trade and Tourism is also reminding importers, exporters, trade operators and the public at-large that the movement of cargo and goods, as well as any related activities and logistics services, are not restricted during the COVID-19 state of emergency.

  - Resolution 006-2020-SUNAT/300000
  - Resolution 008-2020-SUNAT/700000
  - Resolution 058-2020/SUNAT
  - Ministry of Foreign Trade and Tourism notice

PHILIPPINES

Import Flexibilities

- **Import Duty Relief.** Healthcare equipment and related supplies are exempt from import duties, taxes and other fees.

  - Act No. 11469

- **Administrative Relief.** Importers of PPE, medical equipment and related supplies for commercial purposes are now exempt from presenting the Certificate of Product Notification (CPN) or Certificate of Product Registration (CPR) issued by the Food and Drug Administration (FDA) prior to release from the Customs Bureau, provided that they present a copy of their License to Operate (LTO) and proof of application for product notification with the FDA. Those importing ventilators, respirators and their respective accessories for commercial purposes only need to present a copy of their LTO.

  - Notice release Apr 1, 2020
SINGAPORE

Import Flexibilities

- **Administrative Relief.** Beginning January 31, a license is no longer required to import surgical masks, particulate respirators, thermometers and protective gear. Commercial importers of these products must notify HSA of their intention to import and retain proper records. HSA notification is not required for imports for personal use within a specified quantity. Additionally, HSA approval is not required for hand sanitizer to be imported to Singapore for sale.
  
  Announcement published Feb 14 2020

- **Expedited or Streamlined Customs Clearance.** All manufacturers, traders and declaring agents are advised to transmit Certificates of Origin electronically.
  
  Notice No: 05/2020

SOUTH KOREA

Export Restrictions

- **Export Bans.** The exportation of face masks is banned until June 30, 2020.
  
  Ministry of Trade, Industry and Energy

TAIWAN

Import Flexibilities

- **Import Duty Relief.** From February 27, 2020 through May 26, 2020, surgical masks classified under HS/CCC 6307.90.50 will be duty free, and duty has been reduced to 10% for undenatured ethyl alcohol classified under HS/CCC 2207.10.90.
  
  Customs Administration Source Document (Chinese)

- **Expedited or Streamlined Customs Clearance.** Between February 6, 2020 and April 30, 2020, licenses are not required for importations for personal use of surgical masks below 1,000 pieces or clinical thermometers below 2 pieces. This applies to importation for non-commercial purposes.
  
  Customs Administration Source Document (Chinese)

Export Restrictions

- **Restricted Exports.** Exports of surgical masks (HS/CCC 6307.90.50.10-6 and 6307.90.50.20-4) are restricted from January 24, 2020 through April 30, 2020. Exports of clinical thermometers (HS/CCC 9025.19.90.10-1) are restricted from March 4, 2020 through March 31, 2020.
  
  Customs Administration Source Document (Chinese)
THAILAND

Import Flexibilities

- **Relief from Trade Remedy Measures.** Alcohol-based hand sanitizers will continue to be classified as cosmetics for the foreseeable future, rescinding a 2019 reclassification as medical devices set to be effective March 11, 2020. The COVID-19 outbreak is causing a shortage of alcohol-based sanitizers, and the more stringent controls applied to medical devices would cause importation delays.
  Ministry of Public Health

- **Import Duty Relief.** Import VAT is suspended for materials imported to combat COVID-19 and donated to public hospitals, government agencies or public charity between March 1, 2020 and February 28, 2021.
  Thailand Revenue Department News March 31, 2020

Export Restrictions

- **Export Bans.** Exports of face masks are banned without permission as of February 4, 2020. Several categories of face masks are expected to be allowed for export under forthcoming criteria. This includes face masks for specialized medical procedures or industrial usage, masks that cover the head of the user, and copyrighted products Thai manufacturers were hired to make. The forthcoming criteria will cover the regulations and procedures for manufacturers and exporters to follow in order to apply to make or export masks. Exports of chicken eggs are banned as of March 26, 2020. The initial seven-day ban on exports has been extended for 30 more days.
  Ban Continues on Export of Sanitary Face Masks - March 13, 2020
  Egg Export Ban Extended - March 30, 2020

URUGUAY

Import Flexibilities

- **Import Duty Relief.** Uruguay is providing duty- and tax-free treatment under a simplified customs clearance process to the following products designated as essential by the Ministry of Public Health: (1) oxygen presented in steel cylinders or bottles in a liquid state, classified under NCM 2804.40.0000; (2) certain swabs classified under NCM 3005.90.1900 and 5601.21.1000; (3) bar soap classified under NCM 3401.19.0019; (4) liquid or cream soap classified under NCM 3401.20.9090; (5) certain diagnostic reagents classified under NCM 3822.00.9000; (6) alcohol-based gels classified under NCM 3808.94.1900; (7) red waste bags classified under NCM 3923.21.9000; (8) latex gloves classified under NCM 4015.11.0000; (9) men's cotton woven tunics classified under NCM 6201.92.0000; (10) women's cotton woven tunics classified under NCM 6202.92.0000; (11) women's manmade fiber woven tunics classified under NCM 6202.93.0000; (12) nonwoven overcoats classified
under NCM 6210.10.0090; (13) slippers classified under NCM 6217.10.0000; (14) common masks of nonwoven materials classified under NCM 6307.90.1000; (15) nonwoven caps classified under NCM 6505.00.9000; (16) goggles classified under 9004.90.9000; (17) respirators classified under NCM 9019.20.1000; (18) resuscitation respiratory systems classified NCM 9019.20.3000; (19) N95 masks with a filtering mechanism classified under NCM 9020.00.9000; (20) thermometers classified under 9025.11.1090; (21) oximeters classified under NCM 9027.30.2000; and (22) intensive therapy beds classified under NCM 9402.90.2000.

Ministry of Economy and Finance press release

VIETNAM

Import Flexibilities

- **Import Duty Relief.** Masks, protective clothing and other related medical materials are exempt from import duties, effective February 7, 2020.
  Resolution 155/2020

Export Restrictions

- **Export Restrictions.** Export of medical masks is only allowable for the purpose of humanitarian aid or international assistance implemented by the Vietnamese Government (up to 25% of output for export, 75% of output for domestic usage).
  Vietnam Customs - March 11, 2020

Macro Impacts on Trade

- International Trade Has Suffered A One-Two Punch. Can It Recover After COVID-19? (Tuck School of Business at Dartmouth, April 14, 2020)
- Is Global Sourcing Changing? (ST&R's Two Minutes in Trade, April 7, 2020)
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