

TAX AND CUSTOMS BOARD OF THE REPUBLIC OF ESTONIA  
STATE REVENUE SERVICE OF THE REPUBLIC OF LATVIA  
CUSTOMS DEPARTMENT UNDER THE MINISTRY OF FINANCE OF THE REPUBLIC OF  
LITHUANIA

**REGIONAL APPROACH TO ENSURE UNIFORM CUSTOMS CONTROLS AND  
INFORMATION EXCHANGE FOR IMPLEMENTATION OF THE EU RESTRICTIVE  
MEASURES**

26 January 2024

HAVING REGARD TO joint declaration of the Prime Ministers of Estonia, Latvia, and Lithuania on the uniform regional sanctions' implementation of 18 December 2023, in particular the need to ensure uniform customs controls, information exchange and agree on principles for a common approach for handling the cases when illogical routes of goods are detected, to demand additional documentation concerning the transit or the end use of goods, to require additional declarations from manufacturers and exporters to minimize the risk of circumvention of sanctions,

ACKNOWLEDGING that Customs Authorities of Baltic States are performing controls in line with EU Customs Legislation that oblige the authorities to carry out controls based on risk assessment and empower to choose an appropriate type of customs control, which might not be listed in this Regional Approach,

ACKNOWLEDGING that threat of diverting of sanctioned goods to Belarus and Russian Federation is very high,

THE PARTIES HAVE AGREED TO:

**I. Take steps towards alignment of customs controls as follows:**

**1. Illogical route**

Following the recommendation<sup>1</sup> of the European Commission, in line with Article 12 of Council Regulation No 833/2014, the national competent authorities should not authorize the release of goods, if they have reasonable grounds to suspect that the object and effect of this is to circumvent the restrictions, the Baltic States' customs authorities, having evaluated and found that the route of transporting goods through the territories of Belarus or Russia is illogical and economically unjustified, will not allow the cargos movement to the specified destination.

**2. Additional documentation requirements**

In response to the atypical increase in trade with individual third countries and to prevent possible circumventions of sanctions, the Baltic States' customs authorities will strengthen controls on goods,

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<sup>1</sup> [Consolidated version - Frequently asked questions concerning sanctions adopted following Russia's military aggression against Ukraine and Belarus' involvement in it. \(europa.eu\)](https://ec.europa.eu/economy_finance/consolidated-version-frequently-asked-questions-concerning-sanctions-adopted-following-russia-s-military-aggression-against-ukraine-and-belarus-involvement-in-it_en)

which are subject to export prohibitions and restrictions, and which are exported to third countries via the Russian Federation and/or Belarus or transited through these countries. It is recommended that, before exporting sanctioned goods, accepting them for transport, providing logistics or declaration of such goods to the customs authorities (customs broker) services, trade representatives in all cases, carry out a detailed verification and make sure that the goods will only be transported in transit through the Russian Federation and/or Belarus, and are not intended for use in Russian Federation or Belarus or sold or supplied to any natural or legal person, entity or organization in the Russian Federation or Belarus. To verify compliance with these requirements, the Baltic States' customs authorities based on risk assessment will request to provide additional evidence that:

- 2.1 the goods will not be subject to any sale, change of ownership after their export from the European Union;
- 2.2 transit through Russian Federation and/or Belarus is only a part of a complete route for export of goods while beginning and the end of the route shall be out of the territory of Russian Federation and Belarus;
- 2.3 during the transit of the goods through Russian Federation and/or Belarus, the goods will not be subject to resale, processing, storage, and the services of persons subject to sanctions will not be used;
- 2.4 clear identification of the goods is ensured, i.e., so that the customs authorities could unequivocally determine whether the goods have been classified correctly and are not classifiable as dual use goods;
- 2.5 the exporter has information about the end-user of the goods and the end-use of the goods takes place in a third country.

### **3. Manufacturer's declaration**

Baltic States' customs authorities based on risk assessment will require to provide the respective customs authorities with a document or information issued by the manufacturer of the exported or re-exported goods confirming the following information:

- 3.1 the manufacturer of the goods is aware of the seller and the buyer of the goods that have been sold and the transaction does not give rise to concerns about the possible circumvention of international sanctions;
- 3.2 the manufacturer of the goods is aware that the goods produced will be transited through the territory of Belarus and/or Russian Federation to a third country, and the manufacturer of the goods is certain that during the transit of goods through the Russian Federation and/or Belarus, the goods will not be subject to resale, processing, storage;
- 3.3 the manufacturer of the goods is aware of the end-user and end-use of the goods, and the manufacturer of the goods can ensure that the goods will not be used in a manner inconsistent with the terms and conditions of international sanctions.

### **4. Additional requirements for declarants**

When verifying the conditions for accepting the export declaration and assessing whether the actions specified in Article 221(2)(b) of Regulation (EU) 2015/2447 were carried out in one of the Baltic

States, the Baltic States' customs authorities will request to submit for the goods, specified in Regulation (EU) No. 833/2014 and being exported to high risk countries based on risk assessment the following documents supporting the declaration will be required:

- 4.1 transaction documents (invoice) confirming purchase of goods, if a person from other EU Member State exports goods purchased in respective Baltic State; or
- 4.2 transaction documents (invoice) confirming payment for packaging of goods, when a one-time provision of services was performed; in the event when services are provided under a long-term contract – the latest (last) payment document for services provided. The activities mentioned above have to be real rather than formal, justifying the necessity to export from one of the Baltic States rather than from the exporter's country, i.e., the packing of the goods should include the necessary physical packing of the goods (e.g., retail packing), and not the preparation of the goods solely for the specific transportation of the goods; or
- 4.3 the manufacturer of the goods is aware that the goods produced will be transited through the territory of Belarus and/or the Russian Federation to a third country, and the manufacturer of the goods is certain that during the transit of goods through Russian Federation and/or Belarus, the goods will not be subject to resale, processing, storage; or
- 4.4 the document issued by the manufacturer of the goods being exported, in the cases when the declarants will not be able to submit one of the above-mentioned documents.

## **5. Information exchange**

The Baltic States' customs authorities will exchange information when based on risk assessment the threat of circumvention of breach of sanctions has been established.

The exchange of information between customs authorities of the Baltic States will be carried out using the existing channels.

## **II. Final provisions**

Implementation of certain provisions of this Regional Approach might require amendments of EU and national legislation. Therefore, customs authorities of the Baltic States' will make drafting proposals for amendments of the national and the EU legislation and will coordinate national positions to be presented at relevant EU institutions when discussing and adopting the EU legal acts.

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