

Example - Product CN 2710 petroleum product produced by a refinery in Bulgaria

The crude/feedstock used by the Bulgarian refinery is imported into Bulgaria from outside the EU. The sanctions checks on this feedstock therefore take place when the crude enters the EU, in Bulgaria, including where the crude is placed under a special customs procedure such as inward processing or end-use.

Once refined in Bulgaria, the resulting CN 2710 product is an EU-produced product. The product is subsequently exported from the EU to Gibraltar against a customer order. Gibraltar is outside the EU.

If the product is not processed or substantially changed in Gibraltar and is subsequently returned to the EU, it is re-imported into the Netherlands using the re-import procedure (68 10), supported by an INF 3.

For sanctions purposes, the return from Gibraltar does not turn the product into a CN 2710 product obtained in a third country from Russian crude. The product was produced in Bulgaria, within the EU, before it was exported to Gibraltar. The fact that it temporarily leaves the EU and is subsequently returned from Gibraltar does not change its origin or the fact that no refining took place in Gibraltar.

The sanctions assessment therefore focuses on the crude/feedstock entering Bulgaria and the circumstances under which it was imported into the EU. Provided that the feedstock was lawfully imported and the applicable sanctions requirements were met, the subsequent export to Gibraltar and return to the EU under the re-import procedure do not, in themselves, create a new sanctions restriction under Article 3ma.

In this case, the use of Y889 in the re-import declaration relates to the applicable sanctions declaration for the returned goods, saying the Sanctions do not apply as per above explanation.

Background

The legal act behind Y889 is Council Regulation (EU) 2025/1494 of 18 July 2025, the EU's 18th Russia sanctions package. It amended Regulation (EU) No 833/2014 and introduced the new Article 3ma, applicable from 21 January 2026. ([EUR-Lex](#))

Y889 itself is not contained in Regulation 2025/1494. Y889 is a TARIC/customs declaration code created to operationalise Article 3ma in customs declarations. The TARIC measure identifies its legal basis as Regulation 833/2014, with the measure becoming applicable on 21 January 2026. Current TARIC data describes Y889 as:

“Goods other than those concerned by the prohibitions defined in article 3ma of Regulation (EU) No 833/2014.”

So the chain is:

Regulation 2025/1494 → Article 3ma introduced → TARIC import measure created → Y693/Y694/Y695/Y859/Y889 document codes established.

The rationale for Y889 is particularly relevant to your Bulgarian case.

Article 3ma does **not** prohibit all CN 2710 products coming from third countries. It prohibits:

“petroleum products falling under CN code 2710 obtained in a third country from crude oil falling under CN code 2709 00 originating in Russia.”

Consequently, there are two fundamentally different situations:

1. **The product is within the scope of Article 3ma**, but the prohibition does not apply because one of the mechanisms in Article 3ma applies. For example:
 - Y694 — imported from an Annex LI partner country;
 - Y695 — evidence of the crude oil origin;
 - Y693 — presumption for petroleum products from a third country that was a net exporter of crude oil.
2. **The product is not concerned by Article 3ma at all.**
That is what **Y889** addresses.

This distinction is important. Y889 is not really an “exemption” from Article 3ma. It is a declaration that **the goods fall outside the substantive prohibition**.

This is also confirmed by customs guidance. Swedish Customs, for example, specifically states that where a petroleum product does not contain crude oil, the importer should enter Y889 and be able to substantiate what the product actually contains. ([Tullverket](#))

If you are importing a **CN 2710 product from Gibraltar**, you cannot simply use Y889 because the product is ultimately associated with a Bulgarian refinery. You have to ask whether, at the moment of the import into the EU, the goods are **“petroleum products ... obtained in a third**

country from crude oil ... originating in Russia.”

If the product was **refined in Bulgaria**, then the refining took place inside the EU. Article 3ma is specifically directed at **2710 products obtained in a third country from Russian 2709 crude**. Bulgaria is not a third country.

If the same product subsequently goes to Gibraltar and returns to the EU **without further refining**, the Gibraltar leg does not turn it into a product “obtained in a third country from Russian crude.”

Hence, in principle, no sanctions restriction under Article 3ma applies to the re-importation of the product, as the CN 2710 product was obtained in Bulgaria, an EU Member State, and not in a third country. The subsequent export to Gibraltar and return to the EU does not change this.

For the customs declaration, it is assumed that the TARIC/customs declaration system requires a Y-code where the Article 3ma measure is triggered. In that practical situation, Y889 is considered the most suitable code, as it confirms that the goods are not concerned by the substantive prohibition of Article 3ma.

If the TARIC Article 3ma measure is triggered by the declaration, Y889 can be used to state that the goods are outside the substantive scope of Article 3ma.

If the measure is not triggered **because the goods have EU origin**, there is no reason to insert Y889 merely because the goods physically arrive from Gibraltar. The Customs declaration system should not apply the related Measure based on the Commodity code plus the origin being EU. This shows in the Tariff information website of, among others, Dutch Customs. So although including a Y code should not be needed in such a case, if in practice the Customs declaration system blocks because it does require a Y code, then Y889 is the correct option. Theory and practice are not always aligned.

Y889 was introduced as the generic negative declaration required to make the Article 3ma TARIC measure workable for goods that meet CN 2710 but are outside the substantive scope of Article 3ma. It was not introduced by the Regulation as a new substantive exemption.
