

COMMISSION DECISION (EU) 2020/491¹

on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020

QUESTIONS AND ANSWERS

(16-04-2020)

1. What goods can benefit from the exemption?

The Commission published an indicative [list of goods](#) that Member States can decide to approve to be imported free of import duties and VAT under Commission Decision (EU) 2020/491.

The list is based on the existing WCO list for COVID-19 medical supplies and on the products most frequently quoted in the import duty/VAT relief requests submitted by Member States.

This list is meant to serve as guidance to Member States, but it is not exhaustive and leaves discretion for Member States to act according to their particular national needs. Member States are competent to determine the kind of goods for which the import duty relief and VAT exemption are to be granted. Member States should subsequently report this information to the Commission (See also point 7).

2. What are the customs duties and VAT rates on such imports?

The [indicative list](#) published by the Commission contains the relevant percentage of customs duty, where applicable (a significant part of those goods is not subject to customs duties upon importation under normal circumstances) for each good.

As for VAT, the standard VAT rate applies to most of these goods. A list of VAT rates in Member States is available on [DG TAXUD's website](#).

3. Does the customs declaration need to show a specific procedure code for this exemption?

The additional procedure code C26 (“Goods imported for the victims of disaster victims – article 74 of the Council Regulation (EC) No 1186/2009”) should be declared in DE 1/11 of the customs import declaration (Additional procedure - TITLE II of the Commission Implementing Regulation (EU) 2015/2447).

4. What organisations can benefit from the exemptions?

The import duty relief and VAT exemption applies to goods imported by or on behalf of:

¹ Notified to Member States under document C(2020)2146 and published on 3 April 2020: <https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1586267963869&uri=CELEX:32020D0491>

- state organisations (state bodies, public bodies and other bodies governed by public law including hospitals, governmental organisations, communes/towns, regional governments, etc.),
- charitable or philanthropic organisations approved by the competent authorities of the Member States.

In principle, when a company (public or private) imports the goods for the immediate benefit of the organisations authorised to use this exemption by the competent authorities in the Member State, such imports will be covered by the present Decision. The competent national authorities will take the necessary measures to ensure that the goods imported under the import duty relief and VAT exemption are in fact being delivered to bodies eligible for exemption.

The Commission strongly advises contacting the competent authorities from the Member States (see also point 10) where imports will take place that will be ultimately deciding on whether the conditions are met for the exemptions under this Decision.

5. How can my organisation obtain the authorisation to be exempt from import duties and VAT?

Member States are competent to approve which organisations are eligible to import the goods that fall under the import duty relief and VAT exemption.

Member States normally have a procedure determining how an organisation can be approved. Please contact the national competent authorities in each Member State (see also point 10).

6. Does the import duty relief and VAT exemption apply when goods are imported for commercial purposes, i.e. to be sold to customers?

No. The import duty relief and VAT exemption does not apply for commercial importations such as the ones described in this question. Neither would it apply where a private company imports protection equipment for its own need.

7. What do Member States need to do for the application of this decision?

The competent authorities in the Member States should:

- Determine the goods for which the relief from import duties and exemption from VAT is granted
- Approve the organisations eligible for the relief from import duties and exemption from VAT for imported goods:
 - i) State organisations including State bodies, public bodies and other bodies governed by public law
 - ii) other charitable or philanthropic organisations approved by the competent authorities
- report to the Commission by 30 November 2020:

- i) the nature and quantities of the various goods admitted free of import duties and VAT with a view to combatting the effects of the COVID-19 outbreak,
- ii) the organisations they have approved for the distribution or making available of those goods, and
- iii) the measures taken to prevent the goods from being used for purposes other than combating the effects of this outbreak.

8. For what period does the import duty relief and VAT exemption apply?

The import duty relief and VAT exemption applies from 30 January 2020 until 31 July 2020, inclusive. The Commission believes that the production at European level should be able to cover the needs by that time. If, however, the situation has not improved by 31 July 2020, the Commission may decide, in consultation with Member States, to extend the period of application.

9. The Commission Decision was published on 3 April 2020 and my organisation already made imports of the authorised goods before that date. Can I benefit from the import duty relief and VAT exemption?

If the organisation can be authorised for the import duty relief and VAT exemption under this Decision by the competent authorities in the Member State where it operates, the imports made prior to 3 April 2020 and going back to 30 January 2020 could also be eligible for the import duty relief and VAT exemption. The competent authorities of the Member States where imports took place will decide on whether the conditions are met for the retroactive exemptions under this Decision.

10. Which are the competent authorities in the Member States?

Contacts for the national Customs administration in EU Member States can be found here: https://ec.europa.eu/taxation_customs/national-customs-websites_en.

Contacts for the national tax authorities in EU Member States can be found here: https://ec.europa.eu/taxation_customs/national-tax-websites_en.