Commission Decision (EU) 2020/1573 of 28 October 2020 amending Decision (EU) 2020/491 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 (notified under document C(2020) 7511)

COMMISSION DECISION (EU) 2020/1573

of 28 October 2020

amending Decision (EU) 2020/491 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

(notified under document C(2020) 7511)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods[(1)], and in particular Article 53, first paragraph, thereof, in conjunction with Article 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community,

Having regard to Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty[(2)], and in particular Article 76, first paragraph, thereof, in conjunction with Article 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community,

Whereas:

(1) Commission Decision (EU) 2020/491[(3)] as amended by Commission Decision (EU) 2020/1101[(4)] grants relief from import duties and exemption of value added tax ('VAT') on importation of goods needed to combat the effects of the COVID-19 outbreak until 31 October 2020.

(2) On 29 September 2020, the Commission consulted the Member States and the United Kingdom in accordance with recital 5 of Decision (EU) 2020/491 whether an extension was necessary, following which Member States requested the extension of the relief.

(3) The United Kingdom requested the extension of Decision (EU) 2020/491 until the end of the transition period. The provisions of Union legislation regarding relief from import duties and exemption of VAT on importation of goods, in accordance with Article 5(3) and (4) and Article 8 of the Protocol on Ireland/Northern Ireland to the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community ('the Withdrawal

Changes to legislation: *There are currently no known outstanding effects for the Commission Decision (EU) 2020/1573. (See end of Document for details)*

Agreement') are to apply to and in the United Kingdom in respect of Northern Ireland from the end of transition period. However, the United Kingdom did not request for relief from import duties and exemption from VAT on imported goods to Northern Ireland. Therefore, the extension of Decision (EU) 2020/491 should only apply to the United Kingdom until the end of the transition period in accordance with Article 127(1) of the Withdrawal Agreement.

(4) The imports made by Member States under Decision (EU) 2020/491 have been beneficial in providing State organisations or approved organisations by the competent authorities in the Member States access to needed medicines, medical equipment and personal protective equipment, for which a shortage exists. Trade statistics for such goods have indicated that importations are still high. Since the number of COVID-19 infections in Member States still poses public health risks and as shortages for goods needed to combat the COVID-19 pandemic are still reported in the Member States, it is necessary to extend the period of application provided in Decision (EU) 2020/491.

(5) In order to allow a proper reporting by Member States of the obligations derived from Decision (EU) 2020/491, it is appropriate to extend the deadline provided for in Article 2 of Decision (EU) 2020/491. The reporting deadline for the United Kingdom should be adjusted to take into account shorter application of the exemption.

(6) On 14 October 2020, the Member States were consulted on the requested extension in accordance with Article 76 of Regulation (EC) No 1186/2009 and Article 53 of Directive 2009/132/EC.

(7) Decision (EU) 2020/491 should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Decision (EU) 2020/491 is amended as follows:

(1) Article 2 is amended as follows:

(a) the introductory part is replaced by the following:

> Member States shall communicate by 31 August 2021 at the latest the following information to the Commission:;

(b) the following second paragraph is added:

> The United Kingdom shall communicate the information referred to in the first paragraph to the Commission by 30 April 2021 at the latest.;

(2) Article 3 is replaced by the following:

Article 3

Article 1 shall apply to importations made from 30 January 2020 to 30 April 2021.

However, as regards importations made to the United Kingdom, Article 1 shall apply from 30 January 2020 to 31 December 2020..