Commission Decision (EU) 2020/491 of 3 April 2020 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) 2146)

COMMISSION DECISION (EU) 2020/491

of 3 April 2020

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) 2146)

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 the first paragraph of Article 53 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 the first paragraph of Article 76 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) On 30 January 2020, the World Health Organisation (WHO) declared the COVID-19 outbreak a public health emergency of international concern. On 11 March 2020 WHO declared the COVID-19 outbreak a pandemic. COVID-19 has now provoked infections in all Member States. As the number of cases is increasing alarmingly and due to the lack of means to deal with the COVID-19 outbreak, numerous Member States have declared a national state of emergency.

(2) In order to combat the effects of the COVID-19 outbreak, requests were made by Italy on 19 March 2020, France on 21 March 2020, Germany and Spain on 23 March 2020, Austria, Cyprus, Czechia, Estonia, Greece, Croatia, Lithuania, the Netherlands, Poland, Portugal and Slovenia on 24 March 2020, Belgium, Bulgaria, Denmark, Finland, Hungary, Ireland, Luxembourg, Latvia, Romania, Slovakia and the United Kingdom on 25 March 2020 and Sweden and Malta on 26 March 2020 for relief from import duties and exemption from value added tax ('VAT') on imported goods.

(3) The COVID-19 pandemic and the extreme challenges it poses constitute a disaster within the meaning of Section C of Chapter XVII of Regulation (EC) No 1186/2009

Changes to legislation: *Commission Decision (EU) 2020/491 is up to date with all changes known to be in force on or before 18 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

and Chapter 4 of Title VIII of Directive 2009/132/EC. It is therefore appropriate to grant a relief for import duties chargeable on goods imported for the purposes described in Article 74 of Regulation (EC) No 1186/2009 and an exemption for value added tax (VAT) chargeable on goods imported for the purposes described in Article 51 of Directive 2009/132/EC.

(4) The Member States should inform the Commission of 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, of the organisations they have approved for the distribution or making available of those goods and of the measures taken to prevent the goods from being used for purposes other than to combat the effects of this outbreak.

(5) Taking into consideration the extreme challenges that Member States face relief of import duties and exemption of VAT should be granted in respect of importations made from 30 January 2020. The relief should remain in place until 31 July 2020. Before the end of this period, the situation will be reviewed and where necessary, in consultation with the Member States, may be extended.

(6) On 26 March 2020, the Member States were consulted in accordance with Article 76 of Regulation (EC) No 1186/2009 and Article 53 of Directive 2009/132/EC,

HAS ADOPTED THIS DECISION:

Article 1

1 Goods shall be admitted free of import duties within the meaning of Article 2(1)(a) of Regulation (EC) No 1186/2009 and exempted of value added tax (VAT) on the imports within the meaning of Article 2(1)(a) of Directive 2009/132/EC, where the following conditions are fulfilled:

a the goods are intended for one of the following uses:

(i) distribution free of charge by the bodies and organisations referred to in point (c) to the persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak;

(ii) being made available free of charge to the persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak while remaining the property of the bodies and organisations referred to in point (c);

b the goods satisfy the requirements laid down in Articles 75, 78, 79 and 80 of Regulation (EC) No 1186/2009 and Articles 52, 55, 56 and 57 of Directive 2009/132/EC;

c the goods are imported for release for free circulation by or on behalf of State organisations including State bodies, public bodies and other bodies governed by public law or by or on behalf of organisations approved by the competent authorities in the Member States.

2 Goods shall also be admitted free of import duties within the meaning of Article 2(1)(a) of Regulation (EC) No 1186/2009 and exempted of VAT on the imports within the meaning of Article 2(1)(a) of Directive 2009/132/EC, where they are imported for release into free circulation by or on behalf of disaster relief agencies in order to meet their needs during the period they provide disaster relief to the persons affected by or at risk from COVID-19 or involved in combatting the COVID-19 outbreak.