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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)

(OJ L 103I, 3.4.2020, p. 1)

Amended by:

		Official Journal		
		No	page	date
► <u>M1</u>	Commission Decision (EU) 2020/1101 of 23 July 2020	L 241	36	27.7.2020
► <u>M2</u>	Commission Decision (EU) 2020/1573 of 28 October 2020	L 359	8	29.10.2020

▼B**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)**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 combating the COVID-19 outbreak.

*Article 2***▼M2**

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

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- (a) a list of organisations approved by the competent authorities in the Member States as referred to in point (c) of Article 1(1);
- (b) information regarding the nature and quantities of the various goods admitted free of import duties and VAT pursuant to Article 1;

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- (c) measures taken to ensure compliance with Articles 78, 79 and 80 of Regulation (EC) No 1186/2009 and with Articles 55, 56 and 57 of Directive 2009/132/EC with regard to the goods falling under the scope of this Decision.

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

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.

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Article 4

This Decision is addressed to the Member States.