

HMRC Guidance: Duty free import of goods needed to combat the impact of the COVID-19 outbreak during 2020

Background

In view of the COVID-19 outbreak, the government will introduce a relief for import duty and import VAT for medical supplies and equipment, protective garments and similar goods imported from non-EU countries to combat the impact of COVID 19, under specific conditions.

Relevant Legislation

The relief will be made under Council Regulations (EC) 1186/2009, Articles 74-80, Council Directive 2009/132/EC, Articles 51-57, and will apply immediately.

Goods shall also be admitted free of import duties within the meaning of Article 2(1)(a) of Regulation (EC) No 1186/2009 and free of VAT on the final importation of certain goods within the meaning of Article 2(1)(a) of Council Directive 2009/132.

What is this relief for?

This relief allows for certain goods needed to combat the effects of the COVID-19 outbreak during 2020 to be imported from non- EU countries free of import duties and import VAT.

When does it apply to?

This relief applies until 31 July 2020.

What goods does this apply to?

The relief covers goods imported where they are intended for one of the following uses:

- (a) distribution free of charge to the persons affected by or at risk from or involved in combating the COVID-19 outbreak by the bodies and organisations listed below,
- or
- (b) making them available to the persons affected by or at risk from or involved in combating the COVID-19 outbreak free of charge while the goods remain the property of the bodies and organisations listed below.

The goods which we expect to be covered by this relief are detailed here [[link to DHSC list?](#)]

Goods imported for free circulation by 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 the COVID-19 outbreak, including to the medical staff treating them, are also included within this relief.

Who can import the goods?

The goods can be imported for release for free circulation by:

- State organisations, including State bodies, public bodies and other bodies governed by public law, or
- Other organisations approved by the competent authorities.

Requests for approval from non-state bodies should be sent to the National Import Relief Unit (NIRU) marked for the attention of Patricia Livingstone. Email: niru@hmrc.gsi.gov.uk

[Can we include the application form in this guidance, included with covering email?]

Does this cover goods which will be donated or sold to the NHS?

Yes. Goods imported into the UK for donation or onward sale to the NHS are eligible for this relief and can be imported free of import duty and import VAT.

Are there restrictions on what can be done with the goods?

Yes. If the goods imported in this manner cease to be used to combat the effects of COVID-19, these may not be lent, hired out or transferred, whether for a consideration or free of charge, unless HMRC is notified in advance.

Should goods be lent, hired out or transferred to an organisation eligible for the relief, the relief shall continue to be granted, provided such organisations use them for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

How do I claim relief on goods imported as freight?

You must claim relief by completing an import declaration on a Single Administrative Document (SAD) form C88. You can get an import agent to do this, but if you want to complete the SAD yourself and need more information on the details required for the import declaration, please refer to the Tariff.

To claim relief, please include the following information on form C88:

- In box 37, Customs Procedure Codes, please enter: 40 00 C26
- In box 44, declaration/notes, the importer should enter document codes 9AID and/or 9AIV and status codes JP or UP as appropriate.