

## eCustoms Helpdesk Notification

Number:	<b>Ref: 006/2020</b>
Subject:	<b>Import of goods to combat the effects of COVID-19 by Revenue approved organisations or importers acting on their behalf</b>
Who should read:	<b>All those involved in lodging electronic customs declarations</b>
Related Notification:	<b>N/A</b>
Issued by:	<b>eCustoms Helpdesk</b>
Queries to:	<b>Authorisation and Reliefs Unit – <a href="mailto:customsreliefs@revenue.ie">customsreliefs@revenue.ie</a></b>
Issue Date:	<b>03 April 2020</b>

### 1. Introduction

EU Commission Decision C (2020) 2146 of 3 April 2020 provides for the importation of goods to combat the effects of COVID-19 from outside the European Union (EU) without the payment of Customs Duty and Value-Added Tax (VAT) for imports from 30 January 2020 to 31 July 2020.

**This relief is only available for goods to combat the effects of COVID-19 imported**

- **by or on behalf of State organisations including State bodies, public bodies and other bodies governed by public law and**
- **by or on behalf of Disaster Relief Agencies**
- **by or on behalf of organisations approved by Revenue including organisations regulated by the State and involved in the care, support and treatment of people at risk of COVID-19.**

### 2. What goods qualify for relief

The goods should be intended for one of the following uses:

- (i) 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 referred to above;
- (ii) 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 referred to above

### **3. Conditions to be fulfilled/Restriction on use**

Goods can only be transferred, lent or hired out to other qualifying organisations with prior approval from Revenue. In other cases, loan, hiring out or transfer will be subject to payment of import duties.

If goods remain in the possession of organisations which cease to fulfil the conditions giving entitlement to relief, the goods shall be subject to the payment of import duties.

If the goods are used by the organisation benefiting from the relief for purposes other than those approved, the goods shall be liable to the relevant import duties.

Sufficient record keeping must be in place to allow Revenue establish that all conditions of the relief are met.

### **4. Authorisation Applications**

The organisations as outlined above importing goods to combat COVID-19 and who wish to claim relief from import duties under Commission Decision C (2020) 2146 require approval from Revenue.

Applicants should complete the [Application for Relief from Import Duties for goods imported to combat COVID-19](#) and submit to the Authorisation and Reliefs Unit [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie). Once approved the Authorisation and Reliefs Unit will issue approval and an authorisation number.

### **5. Procedure at Importation**

Goods imported should be entered on an import declaration (SAD). In order to avail of the relief from Customs Duty and VAT the declarant should declare the following on the SAD:

- C26 in Box 37b
- Number of items in Box 41
- 1D09 in Box 44/1 followed by the authorisation number in Box 44/2
- 1A99 in box 44/1 followed by NAI in Box 44/2

Any organisations or an importer acting on their behalf not authorised by Revenue to claim the COVID-19 relief will be subject to a review by Revenue.

## **6. Refund of Customs Duty and VAT paid**

Any of the organisations listed above may claim a refund of VAT and Customs Duty incurred from 30/01/2020 where those import duties were paid on importing goods to combat the effects of COVID-19.

All claims for repayment should be forwarded to [ownresourcesunit@revenue.ie](mailto:ownresourcesunit@revenue.ie) who will arrange for the prompt processing of your refund.

The application for repayment must be made by the person who has paid the amount of import duty, or by their customs representative.

### **You will need to submit the following in support of your claim.**

1. A signed declaration by the importer confirming import duties were paid on importing goods to combat the effects of COVID-19 and including the COVID-19 Relief Authorisation number
2. Single Administrative Document (SAD), reference number
3. Economic Operator Registration and Identification (EORI) number

**You should NOT amend the import declaration in advance of making your refund claim.**

## **7. Further Queries:**

For assistance with your authorisation application please contact the Authorisation and Reliefs Unit – [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie)

For assistance with your application for refund on importations from 30/01/2020 please contact the Own Resources Unit - [ownresourcesunit@revenue.ie](mailto:ownresourcesunit@revenue.ie)

For technical issues with the customs import entry please contact the eCustoms Helpdesk – [ecustoms@revenue.ie](mailto:ecustoms@revenue.ie) Please ensure to include your transaction ID (if available) in your correspondence.