Relief from the payment of import duties and VAT for goods imported to combat COVID-19

What relief is available?


Who can claim the relief?

Goods to combat the effects of COVID-19 can be imported
- by or on behalf of State organisations including State bodies, public bodies and other bodies governed by public law,
- by or on behalf of disaster relief agencies and
- 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.

What goods can you claim relief on?

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.
What restrictions are in place?

- 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.

How do I become an authorised COVID-19 importer?

Any organisation [as above] claiming relief from Customs Duty and exemption from VAT on Goods to combat the effects of COVID-19 require to be authorised by Revenue.

You should complete the COVID 19 relief application form and return it to customsreliefs@revenue.ie

Once authorised you will be issued with a COVID-19 Relief Authorisation number.

EORI Number

A trader who imports or exports goods into or out of the European Union (EU) needs an EORI number. This number is valid throughout the EU. It is used as a common reference number for interactions with the customs authorities in any Member State. You will find further information about how to register for EORI and you can access the EORI system in our online services section.
How to claim relief on goods imported as freight?

Once authorised by Revenue to claim relief from VAT and Customs Duty you must complete a Customs Import Declaration on AEP and
- enter code C26 in Box 37b of the SAD
- enter code 1A99 in Box 44 of the SAD
- enter code 1D09 In Box 44/1 and
- authorisation no. in box 44/2.

Further information
If you require further information, please contact Revenue’s Authorisations and Reliefs Unit (customsreliefs@revenue.ie).

How to Claim a Refund of VAT and Customs Duty Paid

Any of the organisations listed above may claim a refund of VAT and Customs Duty incurred from 30/1/20 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 who will promptly arrange to process 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 should complete the Application for refund of Import Duties and VAT.

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