

## eCustoms Helpdesk Notification

Number:	Ref: 30/2022
Subject:	<b>Relief from import duties and VAT for imported goods to be distributed or made available free of charge to persons fleeing the war in Ukraine and to persons in need in Ukraine.</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>08 July 2022</b>
Revised Date:	<b>06 December 2022</b>

### 1. Introduction

Commission Decision C (2022) 4469 of 01 July 2022 provides for relief from import duties and VAT for goods to be distributed or made available free of charge to persons fleeing the war in Ukraine and to persons in need in Ukraine. This relief will be applicable from 24 February 2022 to 31 December 2022.

**Please note this relief will cease on 31 December 2022.**

- This relief is available for such goods 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 charitable or philanthropic organisations approved by Revenue, regulated by the State and involved in the humanitarian assistance of people fleeing Ukraine.

### 2. What goods qualify for relief

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

- (i) distribution free of charge for the benefit of people fleeing the war in Ukraine
- (ii) being made available free of charge for the benefit of the people fleeing the war in Ukraine while remaining the property of the bodies and organisations referred to above.

This relief may also be granted to goods which are imported into Ireland but intended to be used in another EU Member State or Ukraine, provided the goods

- are imported for release for free circulation by a state organisation or charitable or philanthropic organisation that is approved in the Member State or Ukraine where the goods are intended to be used
- prior notification of the transfer of the goods to the other Member State or Ukraine must be provided by the approved state organisation or charitable or philanthropic organisation to Revenue, and
- are imported by or on behalf of state organisations or approved charitable or philanthropic organisations in the following Member States - Austria, Croatia, Czechia, Estonia, Finland, France, Greece, Hungary, Italy, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Romania, Slovakia and Slovenia or in Ukraine.

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

Imported goods which avail of this relief 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 duty and VAT.

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 duty and VAT.

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 duty and VAT.

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

No relief shall be granted for materials and equipment intended for rebuilding disaster areas.

### **4. Authorisation Applications**

The organisations as outlined above importing goods for distribution free of charge to people fleeing Ukraine who wish to claim relief from import duties and VAT under Commission Decision C (2022) 4469 require approval from Revenue.

Applicants should complete the [Application for Relief from Import Duties and VAT for goods imported to be distributed or made available free of charge to persons fleeing the war in Ukraine](#) 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. In order to avail of the relief from import duty and VAT, the declarant should declare the following on the declaration:

- C26 in DE 1/11
- Number of items in DE 6/2
- 1D09 in DE 2/3 followed by the authorisation number

Any organisations, or an importer acting on their behalf, not authorised by Revenue to claim this relief will be subject to a review by Revenue.

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

Any of the organisations listed above may claim a refund of import duties and VAT incurred on goods imported since 24 February 2022 where import duties were paid on goods to distribute free of charge to people fleeing Ukraine.

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

You should complete the [Application for refund of Import Duties and VAT](#) and send to [ownresourcesunit@revenue.ie](mailto:ownresourcesunit@revenue.ie) who will arrange for the prompt processing of your refund.

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

## **7. Further Queries:**

If you require further assistance with your authorisation application, please contact the Authorisation and Reliefs Unit – [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie). Please include Ukraine Relief in the title of the email.