

## eCustoms Helpdesk Notification

Number:	Ref: 13/2021
Subject:	Zero VAT rate applicable to the importation of specific COVID-19 related testing equipment and vaccines
Who should read:	All those involved in submitting import declarations for specific COVID-19 related testing equipment and vaccines.
Related Notification:	None
Issued by:	eCustoms Helpdesk
Queries to:	eCustoms Helpdesk eCustoms email: <a href="mailto:ecustoms@revenue.ie">ecustoms@revenue.ie</a>  Phone: 01 7383677 Outside Ireland: + 353 1 7383677  Phone services are available on a limited basis due to COVID-19 pandemic. Contact through email is advisable
Issue Date:	27 January 2021

### 1. Introduction

From 12 December 2020, a zero rate VAT may be applied to the importation into the EU of in-vitro diagnostic medical devices (testing kits) and services closely linked to those devices, and to COVID-19 vaccines and services closely linked to those vaccines.

Application of the zero VAT rate is conditional on meeting the eligibility requirements set out in Council Directive (EU) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic.

### 2. Procedure at Import

The following outlines the data requirements for claiming the zero VAT rate on the import declaration:

#### AIS:

Insert 1A02 in Data Element (DE) 2/3 followed by text COVIDNOVAT

#### AEP:

Insert 1A02 in SAD Box 44 followed by text COVIDNOVAT.

Please note that Code 1A02 is a header level code and applies to the entire declaration. Therefore, all items on the declaration must fall into the category described above in the introduction.

### **3. Refunds of VAT charged and paid on importations since 12 December 2020**

If you have imported products that meet the eligibility requirements set out in Council Directive (EU) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC since 12 December 2020, and have paid VAT at import there are two options available to claim a refund of the VAT amount:

- VAT registered traders do not need to amend their import declaration and instead should claim a corresponding credit for the Import VAT amount incurred on their VAT Return (VAT3).
- Non-VAT registered traders may amend their import declaration in order to initiate the refund process