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# Relief from the payment of import duties and VAT for goods imported to be distributed or made available free of charge to persons fleeing the war in Ukraine

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## What relief is available?

An EU Commission Decision (C (2022) 4469 of 01 July 2022) provides for the importation of goods from outside the EU without the payment of import duties and Value-Added Tax (VAT) where the goods will be distributed or made available free of charge to persons fleeing the war in Ukraine. This relief is applicable from 24 February 2022 to 31 December 2022.

**This relief ceased on 31 December 2022.**

## Who can claim the relief?

This relief is available for 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 support of people fleeing the war in Ukraine.

## What goods can you claim relief on?

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 for the benefit of people fleeing the war in Ukraine which are imported into Ireland but intended to be used in another EU Member State or in 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 is provided by the approved state organisation or charitable or philanthropic organisation to Revenue and
- the goods 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.

### **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 authorised for this relief?**

Any organisation [as outlined above] claiming relief from import duty and VAT on goods for distribution free of charge for the benefit of people fleeing Ukraine must be authorised by Revenue.

The [Ukrainian relief application form](#) should be completed and returned to [customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie)

Once authorised you will be issued with a Ukrainian Relief Authorisation number.

## **EORI Number**

A trader who imports or exports goods into or out of the 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 [Economic Operators Registration and Identification system \(EORI\)](#) section.

## **How to claim relief on goods imported as freight?**

Once authorised by Revenue to claim relief from import duties and VAT you must complete a Customs Import Declaration on the Automated Import system (AIS) **and**

- enter code C26 in Data Element (DE) 1/11
- enter code 1D09 in DE 2/3 and
- enter authorisation no. in DE 2/3

## **Further information**

If you require further information, please contact Revenue's Authorisations and Reliefs Unit ([customsreliefs@revenue.ie](mailto:customsreliefs@revenue.ie)).

## **How to Claim a Refund of VAT and Import Duty Paid**

Any of the organisations listed above may claim a refund of import duties and VAT incurred from 24/2/22 where those import duties were paid on goods imported for distribution free of charge to people fleeing the war in Ukraine or where goods

were made available free of charge for the benefit of the people fleeing Ukraine while remaining the property of the bodies/organisations who imported them.

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

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