



Brussels, 1.7.2022
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COMMISSION DECISION

of 1.7.2022

on relief from import duties and VAT exemption on importation granted 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

(Only the Croatian, Czech, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Irish, Italian, Lithuanian, Maltese, Polish, Romanian, Slovak, Slovenian and Swedish texts are authentic)

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods¹, and in particular Article 53, first paragraph, thereof,

Having regard to Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty², and in particular Article 76, first paragraph, thereof,

Whereas:

- (1) On 24 February 2022, Russia started an unprovoked and unjustified military aggression against Ukraine. Following Russia's invasion in Ukraine, until 24 May 2022 approximately 6.2 million people have arrived in the Union. The inflow of persons fleeing the war in Ukraine poses a challenge for the Member States concerned when it comes to ensuring sufficient humanitarian assistance and meeting the primary needs of those persons. Slovakia on 27 February 2022, Poland on 28 February 2022 and Czechia on 11 March 2022 requested assistance in accordance with Article 15(1) of Decision No 1313/2013/EU of the European Parliament and of the Council³ regarding emergency temporary shelters, accommodation items, medicines and medical items, equipment to be used for management and provision of food for persons fleeing the war in Ukraine.
- (2) On 24 February 2022, Ukraine requested assistance in accordance with Article 16(1) of Decision No 1313/2013/EU regarding civil protection supplies.
- (3) As an expression of solidarity and support, Member States and the international community responded by supplying humanitarian assistance goods to be distributed to persons fleeing the war and arriving in the Union and to persons affected by the war in Ukraine.

¹ OJ L 292, 10.11.2009, p. 5.

² OJ L 324, 10.12.2009, p. 23.

³ Decision No 1313/2013/EU of the European Parliament and of the Council of 17 December 2013 on a Union Civil Protection Mechanism (OJ L 347, 20.12.2013, p. 924).

- (4) On 14 March 2022, the Commission consulted the Member States on the necessity of a Commission Decision providing for relief from import duties and exemption from value added tax ('VAT') on goods imported for release for free circulation for distribution or making available free of charge to persons fleeing the war in Ukraine. Following that enquiry, such requests were made by Austria, Croatia, Czechia, Estonia, France, Greece, Hungary, Luxembourg, Malta, the Netherlands, Poland, Romania, Slovakia and Slovenia on 18 March 2022, Ireland and Lithuania on 21 March 2022, and Finland and Italy on 23 March 2022 ('requesting Member States').
- (5) As the humanitarian crisis caused by the Russian invasion in Ukraine has major consequences not only in Ukraine, but also in a number of Member States, it constitutes a disaster affecting the territory of a number of Member States within the meaning of Chapter XVII, Section C of Regulation (EC) No 1186/2009 and of Title VIII, Chapter 4, of Directive 2009/132/EC.
- (6) It is therefore appropriate to authorise the requesting Member States to grant relief from import duties chargeable on goods imported for the purposes described in Article 74 of Regulation (EC) No 1186/2009 and an exemption of VAT chargeable on goods imported for the purposes described in Article 51 of Directive 2009/132/EC by or on behalf of State organisations, charitable or philanthropic organisations approved by the competent authorities of the requesting Member States. Considering the unprecedented situation and the need to react quickly, it is appropriate to authorise the requesting Member States to grant duty relief and VAT exemption for goods for humanitarian assistance imported to be released for free circulation also by State organisations or other charitable or philanthropic organisations that are approved and carry out similar activities in another requesting Member State where the goods are intended to be used. In order to respond to Member States requests to provide assistance to persons who have remained in Ukraine and are seriously affected by the war it is also necessary to authorise further transfer of those goods to Ukrainian State organisations or charitable or philanthropic organisations approved by the Ukrainian competent authorities for distribution of the goods free of charge to persons in need in Ukraine. In addition, it is appropriate, to authorise the requesting Member States to grant relief from import duties chargeable on goods imported for the purposes described in Article 74 of Regulation (EC) No 1186/2009 and an exemption of VAT chargeable on goods imported for the purposes described in Article 51 of Directive 2009/132/EC where they are imported for release for free circulation by or on behalf of disaster relief agencies in order to meet their needs during the period they provide disaster relief to persons fleeing the war in Ukraine.
- (7) In order to monitor importations for which the benefit of the relief of duties or VAT exemption is granted, the requesting Member States should inform the Commission of the nature and quantities of the various goods admitted free of import duties and VAT for distribution or making available free of charge to persons fleeing the war in Ukraine, of the organisations they have approved for the distribution or making available of those goods and of the measures taken to prevent the goods from being used for purposes other than addressing the needs of the persons fleeing the war in Ukraine.
- (8) In order to ensure compliance with the conditions laid down in this Decision, prevent irregularities and protect the financial interests of the Union and of the Member States, the requesting Member States should ensure application of risk management and pertinent customs control measures with respect to the release for free circulation and use and the subsequent transfer to Ukraine of goods for which the benefit of the relief

of customs duties or VAT exemption is granted. Measures taken should be reported to the Commission within the deadline established by this Decision.

- (9) Taking into consideration the extreme challenges that the requesting Member States face, relief from import duties and exemption of VAT should be granted in respect of importations made from 24 February 2022. The relief and the exemption should remain in place until 31 December 2022.
- (10) On 19 April 2022, the Member States were consulted in accordance with Article 76, first paragraph, of Regulation (EC) No 1186/2009 and Article 53, first paragraph, of Directive 2009/132/EC,

HAS ADOPTED THIS DECISION:

Article 1

1. Goods shall be admitted free of import duties within the meaning of Article 2(1), point (a), of Regulation (EC) No 1186/2009 and exempted of value added tax (VAT) on the imports within the meaning of Article 2(1), point (a), of Directive 2009/132/EC, where the following conditions are fulfilled:
 - (a) the goods are intended for one of the following uses:
 - (i) distribution free of charge by the bodies and organisations referred to in point (c) to the benefit of the persons fleeing the war in Ukraine;
 - (ii) being made available free of charge to the benefit of the persons fleeing the war in Ukraine while remaining the property of the bodies and organisations referred to in point (c);
 - (b) the goods satisfy the requirements laid down in Articles 75, 78, 79 and 80 of Regulation (EC) No 1186/2009 and Articles 52, 55, 56 and 57 of Directive 2009/132/EC;
 - (c) the goods are imported for release for free circulation by or on behalf of State organisations including State bodies, public bodies and other bodies governed by public law or by or on behalf of charitable or philanthropic organisations approved by the competent authorities of the requesting Member States where the goods are intended to be used.
2. Goods referred to in paragraph 1 may also be admitted free from import duties within the meaning of Article 2(1), point (a), of Regulation (EC) No 1186/2009 and exempted from VAT upon importation within the meaning of Article 2(1), point (a), of Directive 2009/132/EC in a requesting Member State other than the requesting Member State where the goods are intended to be used, provided the goods are imported for release for free circulation by a State organisation or other charitable or philanthropic organisation that is approved by the competent authorities and carries out similar activities in the Member State where the goods are intended to be used.
3. The transfer of the goods between the two Member States shall be subject to prior notification by an approved charitable or philanthropic organisation to the competent authorities of the requesting Member State granting the duty relief and VAT exemption.
4. Subject to prior notification to the competent authorities of the requesting Member State granting the duty relief, organisations benefiting from the duty relief and VAT exemption in accordance with paragraphs 1 and 2 may transfer goods referred to in

paragraph 1, for which duty relief and VAT exemption has been granted, to Ukrainian State organisations or other charitable or philanthropic organisations approved by the Ukrainian competent authorities for distribution of the goods free of charge to persons in need in Ukraine.

5. Subject to Articles 75 to 80 of Regulation (EC) No 1186/2009 and Articles 52 to 57 of Directive 2009/132/EC goods shall also be admitted free of import duties within the meaning of Article 2(1), point (a), of Regulation (EC) No 1186/2009 and exempted of VAT upon importation within the meaning of Article 2(1), point (a), of Directive 2009/132/EC, where they are imported for release for free circulation by or on behalf of disaster relief agencies in order to meet their needs during the period they provide disaster relief to persons fleeing the war in Ukraine.

Article 2

Member States shall communicate to the Commission information regarding the nature and quantities of the goods they admitted free of import duties and VAT pursuant to Article 1 monthly, on the fifteenth day of the month following the reporting month.

By 31 March 2023 at the latest, the Member States shall communicate to the Commission the following information:

- (a) a list of organisations approved by the competent authorities in the Member States as referred to in Article 1(1), point (c);
- (b) the consolidated information regarding the nature and quantities of the goods admitted free of import duties and VAT pursuant to Article 1;
- (c) measures taken to ensure compliance with Articles 78, 79 and 80 of Regulation (EC) No 1186/2009 and with Articles 55, 56 and 57 of Directive 2009/132/EC and, as appropriate, risk management and customs control measures taken pursuant to Article 46 of Regulation (EU) No 952/2013 of the European Parliament and of the Council⁴, with regard to the goods falling within the scope of this Decision.

Article 3

Article 1 shall apply to importations made to Austria, Croatia, Czechia, Estonia, Finland, France, Greece, Hungary, Ireland, Italy, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Romania, Slovakia and Slovenia from 24 February 2022 to 31 December 2022.

Article 4

This Decision is addressed to the Czech Republic, the Republic of Estonia, Ireland, the Hellenic Republic, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, Romania, the Republic of Slovenia, the Slovak Republic and the Republic of Finland.

⁴ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

It shall apply from 24 February 2022.

Done at Brussels, 1.7.2022

For the Commission
Paolo GENTILONI
Member of the Commission

