

DISASTER RELIEF TO COMBAT COVID-19

HMRC have published guidance on the UK's application of disaster relief to cover relevant imports of medical supplies and similar products to combat COVID-19.



GUIDANCE HAS NOW BEEN PUBLISHED:

www.gov.uk/guidance/pay-no-import-duty-and-vat-on-medical-supplies-equipment-and-protective-garments-covid-19

Find out how to pay no import duty and VAT on protective equipment, relevant medical devices or equipment brought into the UK from Non-EU countries during the coronavirus (COVID-19) outbreak.

WHO CAN CLAIM THIS RELIEF?

This relief can be claimed immediately by:

- State organisations, including state bodies, public bodies and other bodies governed by public law.
- Other authorised non-state bodies.

If you are from a non-state body you can request authorisation by contacting the National Import Relief Unit (NIRU) by emailing niru@hmrc.gov.uk for an application form.

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GOODS YOU CAN CLAIM RELIEF ON

You can receive relief on imported goods for free circulation that are:

- For distribution free of charge to those affected by, at risk from or involved in combating the coronavirus (COVID-19)
- To be made available free of charge to those affected by, at risk from or involved in combating the coronavirus (COVID-19) outbreak, while remaining the property of the organisations importing them

The relief will apply to imports of protective equipment, other relevant medical devices or equipment for the coronavirus (COVID-19) outbreak.

Below you will find the commodity code list which you can claim relief on.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/876962/COVID_19_commodity_codes_list.csv/preview

Goods imported into the UK for donation or onward sale to the NHS are also eligible for this relief and can be imported free of import duty and import VAT.

You can also claim relief if you're a disaster-relief agency and are importing goods for free circulation to meet your needs during the coronavirus (COVID-19) outbreak.

If your goods are loaned, hired out or transferred to an organisation eligible for the relief, the relief will remain in place as long as the conditions continue to be met.

The relief applies until 31 July 2020.

VAT on domestic supplies is not affected by this relief. You must charge and account for VAT on the onward sale at the normal rate. We will be publishing further guidance on how to treat these supplies in your VAT business records.

WHAT YOU CANNOT USE YOUR GOODS FOR

If your goods stop being used by those affected by coronavirus (COVID-19), you cannot loan, hire out or transfer your goods, for consideration or free of charge, unless we are notified in advance.

You will need to pay import duties and VAT if you loan, hire out or transfer your goods to organisations or individuals not affected by coronavirus (COVID-19) outbreak.

HOW TO CLAIM RELIEF ON GOODS IMPORTED AS FREIGHT

You must claim relief by completing an import declaration in CHIEF.

For support on completing customs import documentation and guidance on imported goods used to combat coronavirus (COVID-19) contact Warrant Group on Liverpool-imports@warrant-group.com