COMMISSION DECISION (EU) 2022/1511

of 7 September 2022

on relief from import duties and VAT exemption on importation granted, for goods needed to combat the effects of the COVID-19 outbreak during 2022

(notified under document C(2022)6284)

(Only the Dutch, French, German, Latvian, Portuguese and Slovenian texts are authentic)

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 goods ([1]), 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 duty ([2]), and in particular Article 76, first paragraph, thereof,

Whereas:

(1) Commission Decision (EU) 2021/2313 ([3]) granted, in respect of certain Member States, relief from import duties and exemption of value added tax ('VAT') on importation of goods needed to combat the effects of the COVID-19 outbreak, from 1 January 2022 until 30 June 2022.

(2) On 15 June 2022, the Commission consulted the Member States on whether an extension of the validity of the measures laid down in that Decision was necessary. Belgium, Latvia, Austria, Portugal and Slovenia ('the requesting Member States') submitted requests to that effect on 21 June 2022.

(3) The imports made to the requesting Member States under Decision (EU) 2021/2313 have been beneficial in providing State organisations or other organisations that have been approved by the national competent authorities access to needed medicines, medical equipment and personal protective equipment, for which a shortage existed. Trade statistics for such goods indicate that the related importations are on a downward trend, but may fluctuate following new demands of goods needed to combat the COVID-19 pandemic. Despite the ongoing vaccination in the Union and a number of measures taken to prevent the spread of the virus, the number of COVID-19 infections in the requesting Member States still poses public health risks. As shortages of goods needed to combat the COVID-19 pandemic are still reported in those Member States, it is appropriate to grant a relief for import duties chargeable on goods imported for the purposes specified in Article 74 of Regulation (EC) No 1186/2009 and an exemption for VAT chargeable on goods imported for the purposes specified in Article 51 of Directive 2009/132/EC.

([1]) OJ L 292, 10.11.2009, p. 5.
([2]) OJ L 324, 10.12.2009, p. 23.
([3]) Commission Decision (EU) 2021/2313 of 22 December 2021 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2022 (OJ L 464, 28.12.2021, p. 11).

(4) The requesting Member States should inform the Commission of the nature and quantities of the various goods admitted free of import duties and VAT with a view to combatting the effects of the COVID-19 outbreak, 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 to combat the effects of that outbreak.

(5) Taking into consideration the challenges that the requesting Member States envisage to face, relief of import duties and exemption of VAT should be granted in respect of importations made from 1 July 2022. The relief should remain in place until 31 December 2022.

(6) On 22 July 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 any of the following:

(i) distribution free of charge by the bodies and organisations referred to in point (c) to persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak;

(ii) being made available free of charge to the persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak 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 to Belgium, Latvia, Austria, Portugal or Slovenia ('the requesting Member States') 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 organisations approved by the competent authorities in those Member States.

2. 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 on the imports within the meaning of Article 2(1), point (a), of Directive 2009/132/EC, where they are imported for release into 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 affected by or at risk from COVID-19 or involved in combatting the COVID-19 outbreak.

Article 2

1. The requesting Member States shall communicate to the Commission information regarding the nature and quantities of the various goods admitted free of import duties and VAT pursuant to Article 1, every two months on the fifteenth day of the month following the reporting period.

2. By 31 March 2023 at the latest, each requesting Member State shall communicate to the Commission the following information:

(a) a list of organisations approved by the competent authorities in the relevant requesting Member State as referred to in Article 1(1), point (c);

(b) the following consolidated information regarding the nature and quantities of the various goods admitted free of import duties and VAT pursuant to Article 1:

(i) customs declaration number;

(ii) acceptance date;

(iii) Combined Nomenclature code;

(iv) Integrated Tariff of the European Communities code (TARIC);

(v) net mass;

(vi) supplementary unit, if applicable;

(vii) value of goods;

(viii) duty rate;

(ix) VAT rate;

(x) amount of uncollected duties and VAT;

(xi) origin of goods;

(xii) titles of proprietary bodies and organisations referred to in Article 1(1), point (c), with respect to goods made available free of charge to persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak;

(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;

(d) where appropriate, the risk management and control measures undertaken by the requesting Member State, as provided for by Article 46 of Regulation (EU) No 952/2013 of the European Parliament and of the Council ([4]), with regard to the goods falling under the scope of this Decision.

Article 3

Article 1 shall apply to importations made to the requesting Member States from 1 July 2022 to 31 December 2022.

Article 4

This Decision is addressed to the Kingdom of Belgium, the Republic of Latvia, the Republic of Austria, the Portuguese Republic and the Republic of Slovenia.

It shall apply from 1 July 2022.

Done at Brussels, 7 September 2022.

For the Commission
Paolo GENTILONI
Member of the Commission

([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).