

0% biocides and disinfectants donations VAT

Krzysztof Koślicki

CORONAVIRUS VAT AND THE LAW NEWS Date added: 26.03.2020



Source: iStock

A regulation was published in the Journal of Laws on Wednesday which introduces a zero VAT rate, including for biocidal and disinfecting products, masks, shoe covers, caps and gloves. The reduced rate will apply to donations to the Material Reserves Agency and the Central Sanitary and Anti-Epidemic Reserve Base.

For the purposes of our website, we use cookies to personalize content and ads, share social media features and analyze website traffic.

This allows us to provide maximum convenience when using our services by remembering your preferences and settings on our pages.

The zero VAT rate is to apply to donations made up to August 31, 2020. The draft regulation shows that the catalog of goods whose donation to the Material Reserves Agency and the Central Sanitary and Anti-Epidemic Reserve Base will be subject to a 0% VAT rate, includes: medical devices within the meaning of the **Medical Devices Act**, laboratory glassware and laboratory equipment, medicinal products and active

substances within the meaning of the Pharmaceutical Law, biocidal products – only disinfectants, specialized diagnostic tests for analyzing and detecting pathogenic agents in water, air and soil, personal protective equipment – only masks, coveralls, shoe covers, caps and gloves.

See the procedure in LEX: Tax tools supporting the fight against coronavirus pandemic (COVID-19)>

The new provisions are to replace the ordinance of the Minister of Finance of December 23, 2013 on goods and services for which the tax rate on goods and services is reduced, and the conditions for applying reduced rates (Journal of Laws of 2018, item 2350). The authors of the project point out that **in the event of a threat to human health or even life, economic entities engage in the donation of goods to public entities**, whose task is to maintain reserves of goods collected in the event of a threat, including security, order and public health, and the occurrence of a natural disaster or crisis.

See also: JPK is not everything, accountants are calling for extension of deadlines >>

These entities are an important link in the distribution of products necessary for people in the event of these threats. The Ministry of Finance emphasizes that the tasks in this area are carried out primarily by: **the Material Reserves Agency and the Central Sanitary and Anti-Epidemic Reserve Base**. Her tasks include maintaining a constant reserve and distribution of certain health-related goods intended for medical entities in the event of an epidemic threat.

We respect your privacy.

For the purposes of our website, we use cookies to personalize content and ads, share social media features and analyze website traffic.

This allows us to provide maximum convenience when using our services by remembering your preferences and settings on our pages.

You can find more information about cookies and their functioning in our privacy policy .

Remember that you can change your browser settings regarding the use of cookies. Information on this subject can be found in the Cookie File Management manual .

