



Circular 2020 / C / 54 on the temporary measure exemption from VAT on imports in the context of the fight against Coronavirus Covid-19

This circular concerns a temporary measure, taken by the General Tax Administration, which allows certain persons to import into Belgium a certain category of goods with full exemption from VAT in the context of the fight against the Coronavirus COVID-19 .

imports; exemption from VAT; temporary measure; combating the Coronavirus COVID-19

FPS Finance, 17.04.2020

General Administration of Taxation - Value Added Tax

Annex: [COMMISSION DECISION \(EU\) 2020/491 of 3 April 2020](#)



Having regard to the decision of the European Commission (Commission Decision (EU) 2020/491 of 03.04.2020) which formally authorizes the Member States to import necessary goods in the fight against the Corona virus COVID-19 with VAT exemption,

Having regard to Article 27 of [Royal Decree No 7 of 29.12.1992](#) , regarding the import of goods for the purposes of value added tax,

The General Administration of Taxation adopts the following:

Pursuant to Article 27, § 1, of the Royal Decree No 7, aforementioned, exemption from VAT is granted for imports of goods that:

- are declared for consumption in Belgium by government agencies or by other charitable or philanthropic agencies recognized by the Minister of Finance or his authorized representative and
- are intended to be used in Belgium to combat the Coronavirus COVID-19.

It concerns a complete exemption from VAT on import, which is not subject to the possession of an individual license.

A similar measure applies with regard to exemption from import duties. The conditions for granting and applying the exemption from customs duties (beneficiaries of the exemption, recognition procedure, destination of the goods, intended type of goods, use of the goods, period of the measure...) published by the General Administration of Customs and Excise (https://financien.belgium.be/nl/douane_accijnzen/bedrijven/corona-informatie-en-measures/invoer/douane-en), shall apply mutatis mutandis to the VAT exemption on import provided for in this circular.

Internal ref. : 137.460

Appendix

COMMISSION DECISION (EU) 2020/491 of 3 April 2020

granting exemptions from import duties and VAT on imports for goods needed to combat the effects of the Covid-19 outbreak in 2020 ([EURLEX](#))

(Notified under document number C (2020) 2146)

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 for final imports of certain goods (1), and in particular the first paragraph of Article 53 in conjunction with Article 131 of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Community for nuclear energy,

Having regard to Council Regulation (EC) No 1186/2009 of 16 November 2009 establishing a Community system of reliefs from customs duty (2), and in particular the first paragraph of Article 76, in conjunction with Article 131 of the Withdrawal Agreement from the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community,

Whereas:

- (1) On January 30, 2020, the World Health Organization (WHO) identified the Covid-19 outbreak as a public health emergency of international concern. On March 11, 2020, the WHO identified the Covid-19 outbreak as a pandemic. Covid-19 has since led to infections in all Member States. Due to the worrying increase in the number of cases and the lack of resources to deal with the Covid-19 outbreak, many Member States have declared a state of national emergency.
- (2) To combat the effects of the Covid-19 outbreak, Italy (on March 19, 2020), France (on March 21, 2020), Germany and Spain (on March 23, 2020), Austria, Cyprus, Czech Republic, Estonia, Greece, Croatia, Lithuania, the Netherlands, Poland, Portugal and Slovenia (on March 24, 2020), Belgium, Bulgaria, Denmark, Finland, Hungary, Ireland, Luxembourg, Latvia, Romania, Slovakia and the United Kingdom (on March 25, 2020) and Sweden and Malta (on 26 March 2020) requested to exempt imported goods from import duties and from value added tax (VAT).
- (3) The Covid-19 pandemic and the extreme challenges arising from it are a disaster within the meaning of point C of Chapter XVII of Regulation (EC) No 1186/2009 and Title VIII of Chapter 4 of Directive 2009/132 / EC. It is therefore appropriate to exempt from import duties the goods imported for the purposes described in Article 74 of Regulation (EC) No 1186/2009 and the goods described for the purposes of Article 51 of Directive 2009/132 / EC purposes to be exempted from value added tax (VAT).
- (4) Member States should notify the Commission of the type and quantity of goods imported free of import duty and VAT to combat the effects of the Covid-19 outbreak, of the organizations which they have recognized to provide those goods or to make available and the measures taken to prevent such goods from being used for any purpose other than to combat the effects of this outbreak.
- (5) Taking into account the extreme challenges facing Member States, the import duty and VAT exemption should be granted for goods imported from 30 January 2020. The exemption should remain in force until July 31, 2020. The situation will be reviewed before the end of this period, after which the deadline may be extended if necessary in consultation with the Member States.

Properties



Title : Circular 2020 / C / 54 on the temporary measure exemption from VAT on imports in the

(6) On 26 March 2020, Member States were consulted in accordance with Article 76 of Regulation (EC) No 1186/2009 and Article 53 of Directive 2009/132 / EC,

HAS ADOPTED THIS DECISION:

article 1

1. Exemption from import duties within the meaning of Article 2 (1) (a) of Regulation (EC) No 1186/2009 and from value added tax (VAT) on imports within the meaning of Article 2 (1) (a) of Directive 2009/132 / EC, when the following conditions are met:
 - a) the goods are intended to be used in one of the following ways:
 - i) they are provided free of charge by the bodies and organizations referred to in point (c) to persons affected or at risk as a result of Covid-19 or involved in the control of the Covid-19 outbreak;
 - ii) they are made available free of charge to persons affected or at risk from Covid-19 or involved in the control of the Covid-19 outbreak, the goods remaining the property of the bodies and organizations referred to in point (c) ;
 - b) the goods meet the conditions 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 free circulation by or on behalf of public organizations, such as public bodies, public bodies and other public law bodies, or by or on behalf of organizations recognized by the competent authorities in the Member States.
2. Import duties within the meaning of Article 2 (1) (a) of Regulation (EC) No 1186/2009 and VAT on imports within the meaning of Article 2 (1) (a) are also exempted) of Council Directive 2009/132 / EC granted when the goods are imported for free circulation by or on behalf of relief organizations to meet their own needs while providing emergency assistance to those affected or at risk by it of Covid-19 or involved in the control of the Covid-19 outbreak.

Article 2

Member States shall communicate the following information to the Commission by 30 November 2020:

- a) a list of organizations recognized by the competent authorities in the Member States, as referred to in Article 1 (1) (c);
- b) the type and quantity of goods imported under Article 1 free of import duty and VAT;
- c) the measures taken to ensure compliance with Articles 78, 79 and 80 of Regulation (EC) No 1186/2009 and Articles 55, 56 and 57 of Directive 2009/132 / EC with regard to the goods falling within the scope of this Decision.

Article 3

Article 1 applies to goods imported from 30 January 2020 to 31 July 2020.

context of the fight against Coronavirus Covid-19

Summary : This circular concerns a temporary measure, taken by the General Tax Administration, which allows certain persons to import into Belgium a certain category of goods with full exemption from VAT in the context of the fight against the Coronavirus COVID -19.

Keywords : [import](#) , [coronavirus](#) , [Covid-19](#) , [government agency](#) , [charity](#) , [charity](#) , [philanthropic or civil activity](#) , [commissioning](#)

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Notes



Article 4

This decision is addressed to the Member States.

Done at Brussels, 3 April 2020.

For the Commission

Paolo GENTILONI

Member of the Commission

(1) OJ L 292, 10.11.2009, p. 5.

(2) OJ L 324, 10.12.2009, p. 23.

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