EUROPEAN
COMMISSION

Brussels, 19.4.2021
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COMMISSION DECISION

of 19.4.2021

amending Decision (EU) 2020/491 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020

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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 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) 2020/491[3] as last amended by Commission Decision (EU) 2020/1573[4] grants 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 until 30 April 2021.

(2) On 3 March 2021, the Commission consulted the Member States in accordance with recital (5) of Decision (EU) 2020/491 whether a another extension was necessary, following which Member States requested the extension of the relief.

(3) The imports made by Member States under Decision (EU) 2020/491 have been beneficial in providing State organisations or approved organisations by the competent authorities in the Member States access to needed medicines, medical equipment and personal protective equipment, for which a shortage exists. Trade statistics for such goods indicate that the related importations are on a downward trend but remain significant. Despite the start of vaccination in all Member States and a number of measures taken to prevent the spread of the virus, the number of COVID-19 infections in Member States still poses public health risks. As shortages of goods needed to combat the COVID-19 pandemic are still reported in the Member States, it is necessary to extend the period of application of relief from import duties and of exemption of VAT provided in Decision (EU) 2020/491.

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1 OJ L 292, 10.11.2009, p. 5.

2 OJ L 324, 10.12.2009, p. 23.

3 Commission Decision (EU) 2020/491 of 3 April 2020 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020 (OJ L 103, 3.4.2020, p. 1).

4 Commission Decision (EU) 2020/1573 of 28 October 2020 amending Decision (EU) 2020/491 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020, (OJ L 359, 29.10.2020, p. 8).

(4) Consequently, the deadline for reporting by Member States in relation to the fulfilment of the obligations under Decision (EU) 2020/491 should also be extended.

(5) On 25 March 2021, the Member States were consulted on the requested extension in accordance with Article 76, first paragraph, of Regulation (EC) No 1186/2009 and Article 53, first paragraph, of Directive 2009/132/EC.

(6) Decision (EU) 2020/491 should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Decision (EU) 2020/491 is amended as follows:

(1) in Article 2, the introductory part is replaced by the following:

'Member States shall communicate by 30 April 2022 at the latest the following information to the Commission:';

(2) in Article 3, the first paragraph is replaced by the following:

'Article 1 shall apply to importations made from 30 January 2020 to 31 December 2021.'.

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 19.4.2021

For the Commission
Paolo GENTILONI
Member of the Commission

CERTIFIED COPY
For the Secretary-General

Martine DEPREZ
Director
Decision-making & Collegiality
EUROPEAN COMMISSION