



ΚΥΠΡΙΑΚΟ
ΕΜΠΟΡΙΚΟ ΚΑΙ
ΒΙΟΜΗΧΑΝΙΚΟ
ΕΠΙΜΕΛΗΤΗΡΙΟ

Λευκωσία, 13 Απριλίου 2020

Προς: Όλους τους εισαγωγείς.

Θέμα: Διευκρίνιση σχετικά με την Απαλλαγή από εισαγωγικούς δασμούς και ΦΠΑ ειδών που εισάγονται για την καταπολέμηση των επιπτώσεων της πανδημίας COVID-19.

Κυρία/ε,

Σε συνέχεια προηγούμενης μας εγκυκλίου σχετικά με το πιο πάνω θέμα, σημειώνουμε ότι η απόφαση της Ευρωπαϊκής Επιτροπής που σας έχουμε επισυνάψει θέτει κάποιους περιορισμούς και προϋποθέσεις για την οποιαδήποτε απαλλαγή από εισαγωγικούς δασμούς και ΦΠΑ.

Βασικά, όπως αναφέρεται στην απόφαση, απαραίτητη προϋπόθεση για την απαλλαγή των φόρων είναι τα είδη αυτά να εισάγονται και να **διανέμονται δωρεάν από ή εκ μέρους του Κράτους, από κρατικούς οργανισμούς, δημόσιους και άλλους φορείς. Παρακαλώ διαβάστε την απόφαση της ΕΕ με προσοχή.**

Για περισσότερες πληροφορίες παρακαλώ επικοινωνήστε με την αρμόδια λειτουργό του Αρχιτελωνείου, κυρία Αλέξια Σάββα στο τηλέφωνο 22601713.

Με εκτίμηση,

Μιχάλης Κούλλουρος
Λειτουργός Τμήματος Βιομηχανίας
Για Γενικό Γραμματέα.



ΚΥΠΡΙΑΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΥΠΟΥΡΓΕΙΟ ΟΙΚΟΝΟΜΙΚΩΝ



ΤΜΗΜΑ ΤΕΛΩΝΕΙΩΝ
1440 ΛΕΥΚΩΣΙΑ

Αρ. Φακ.: 12.05.004.015
Αρ. Τηλ.: 22601657
Αρ. Φαξ: 22302018

9 Απριλίου 2020

Εγκύκλιος ΕΕ - "Μ" (67)

Προς όλο το τελωνειακό προσωπικό

Απαλλαγή από εισαγωγικούς δασμούς και ΦΠΑ ειδών που εισάγονται για την καταπολέμηση των επιπτώσεων της πανδημίας COVID-19

Στα πλαίσια των μέτρων που λαμβάνονται για την αντιμετώπιση του κορωνοϊού COVID-19, η Ευρωπαϊκή Επιτροπή έχει υιοθετήσει την Απόφαση C(2020) 2146 ημερομηνίας 3.4.2020, με την οποία εξουσιοδοτεί τα Κράτη Μέλη να παραχωρούν απαλλαγή από τους εισαγωγικούς δασμούς και ΦΠΑ για την εισαγωγή ειδών που θα χρησιμοποιηθούν για τον σκοπό αυτό. Στην Απόφαση, η οποία έχει ισχύ από 30/1/20 μέχρι 31/7/20 με δυνατότητα παράτασης, καθορίζονται οι όροι και προϋποθέσεις για τη χορήγηση της απαλλαγής.

Επισημαίνεται ότι μέχρι τις 30/11/2020 κάθε κράτος μέλος της ΕΕ θα πρέπει να διαβιβάσει στην Επιτροπή πληροφόρηση για την εφαρμογή της πιο πάνω αναφερομένης Απόφασης.

Τονίζεται ότι τα εισαγόμενα εμπορεύματα θα πρέπει να ταξινομούνται με βάση τα κριτήρια της δασμολογικής κατάταξης στον ανάλογο κωδικό συνδυασμένης ονοματολογίας.

Επιπρόσθετα διευκρινίζεται ότι στη διασάφηση εισαγωγής, στο πεδίο 37, θα καταχωρείται κωδικός διαδικασίας που λήγει σε C26 (π.χ. 4000C26)

Η Απόφαση καθώς και ο ενδεικτικός κατάλογος των ειδών που δύνανται να εισάγονται με απαλλαγή από τους εισαγωγικούς δασμούς και ΦΠΑ επισυνάπτονται.

Για οποιαδήποτε άλλη διευκρίνιση, μπορείτε να απευθύνεστε στον Τομέα Απαλλαγών και Προσωρινών Εισαγωγών, Αρχιτελωνείου.

Κυριακή Μυριανθοπούλου
Διευθύντρια
Τμήματος Τελωνείων

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 Υπεύθυνη Ιστοσελίδας: για ανάρτηση στην ιστοσελίδα



EUROPEAN
COMMISSION

Brussels, 3.4.2020
C(2020) 2146 final

COMMISSION DECISION

of 3.4.2020

**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**

EN

EN

COMMISSION DECISION

of 3.4.2020

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

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 goods¹, and in particular the first paragraph of Article 53 thereof, 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 Atomic Energy Community,

Having regard to Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty², and in particular the first paragraph of Article 76 thereof, 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 Atomic Energy Community,

Whereas:

- (1) On 30 January 2020, the World Health Organisation (WHO) declared the COVID-19 outbreak a public health emergency of international concern. On 11 March 2020 WHO declared the COVID-19 outbreak a pandemic. COVID-19 has now provoked infections in all Member States. As the number of cases is increasing alarmingly and due to the lack of means to deal with the COVID-19 outbreak, numerous Member States have declared a national state of emergency.
- (2) In order to combat the effects of the COVID-19 outbreak, requests were made by Italy on 19 March 2020, France on 21 March 2020, Germany and Spain on 23 March 2020, Austria, Cyprus, Czechia, Estonia, Greece, Croatia, Lithuania, the Netherlands, Poland, Portugal and Slovenia on 24 March 2020, Belgium, Bulgaria, Denmark, Finland, Hungary, Ireland, Luxembourg, Latvia, Romania, Slovakia and the United Kingdom on 25 March 2020 and Sweden and Malta on 26 March 2020 for relief from import duties and exemption from value added tax ("VAT") on imported goods.
- (3) The COVID-19 pandemic and the extreme challenges it poses constitute a disaster within the meaning of Section C of Chapter XVII of Regulation (EC) No 1186/2009 and Chapter 4 of Title VIII of Directive 2009/132/EC. It is therefore appropriate to grant a relief for import duties chargeable on goods imported for the purposes described in Article 74 of Regulation (EC) No 1186/2009 and an exemption for value added tax (VAT) chargeable on goods imported for the purposes described 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.

- (4) The 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 this outbreak.
- (5) Taking into consideration the extreme challenges that Member States face relief of import duties and exemption of VAT should be granted in respect of importations made from 30 January 2020. The relief should remain in place until 31 July 2020. Before the end of this period, the situation will be reviewed and where necessary, in consultation with the Member States, may be extended.
- (6) On 26 March 2020, the 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. Goods shall be admitted free of import duties within the meaning of Article 2(1)(a) of Regulation (EC) No 1186/2009 and exempted of value added tax (VAT) on the imports within the meaning of Article 2(1)(a) of Directive 2009/132/EC, where the following conditions are fulfilled:
 - (a) the goods are intended for one of the following uses:
 - (i) distribution free of charge by the bodies and organisations referred to in point (c) to the 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 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 the Member States.
2. Goods shall also be admitted free of import duties within the meaning of Article 2(1)(a) of Regulation (EC) No 1186/2009 and exempted of VAT on the imports within the meaning of Article 2(1)(a) of Council Directive 2009/132, 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 the persons affected by or at risk from COVID-19 or involved in combatting the COVID-19 outbreak.

Article 2

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

- (a) a list of organisations approved by the competent authorities in the Member States as referred to in point (c) of Article 1(1);
- (b) information regarding the nature and quantities of the various goods admitted free of import duties and VAT pursuant to Article 1;
- (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 with regard to the goods falling under the scope of this Decision.

Article 3

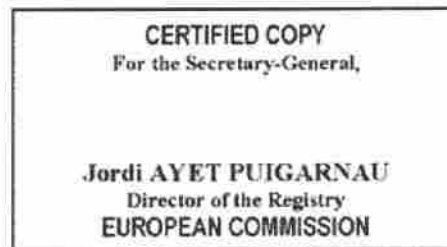
Article 1 shall apply to importations made from 30 January 2020 to 31 July 2020.

Article 4

This Decision is addressed to the Member States.

Done at Brussels, 3.4.2020

For the Commission
Paolo GENTILONI
Member of the Commission



INDICATIVE LIST

COVID-19

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes	(MFN) Duty Rate ¹
1	Medical devices	Respirators for intensive and sub-intensive care	ex 9019 20 00	Free
		Medical ventilators (artificial respiration apparatus)	ex 9019 20 00	Free
		Other oxygen therapy apparatus including oxygen tents	ex 9019 20 00	Free
		Extracorporeal membrane oxygenation	ex 9018 90	Free
2	Monitors	Multi-parameter monitors, including their portable versions	ex 8528 52 91	14 %, but now autonomous duty rate free
			ex 8528 52 99	14 %, but now autonomous duty rate free
			ex 8528 59 00	14 %
3	Pumps	- Peristaltic pumps for eternal nutrition - Infusion pumps for medicines - Suction pumps	ex 9018 90 50	Free
			ex 9018 90 84	Free
			ex 8413 81 00	Free
		Aspiration probes	ex 9018 90 50	Free
4	Tubes	Endotracheal tubes;	ex 9018 90 60	Free
			ex 9019 20 00	Free
		Sterile tubes	ex 3917 21 10 to ex 3917 39 00	6,5%
5	Helmets	CPAP/NIV helmets;	ex 9019 20 00	Free

¹ As regards the VAT, the standard VAT rate applies to most of these goods (however, for example for medicines listed in row 32, Member State may apply a reduced rate).

6	NIV full-face masks	NIV full-face and oronasal masks	ex 9019 20 00	Free
7	Suction systems/machines	Suction systems	ex 9019 20 00	Free
		Electric suction machines	ex 9019 20 00	Free
			ex 8543 70 90	3,7%
8	Humidifiers	Humidifiers	ex 8415	from 2,2 to 2,7%
			ex 8509 80 00	2,2%
			ex 8479 89 97	1,7%
9	Laryngoscopes	Laryngoscopes	ex 9018 90 20	Free
10	Medical Consumables	- Intubation kits	ex 9018 90	Free
		- Laparoscopic scissors		
		Syringes, with or without needles	ex 9018 31	Free
		Tubular metal needles and needles for sutures	ex 9018 32	Free
		Needles, catheters, cannulae	ex 9018 39	Free
		Vascular access kits	ex 9018 90 84	Free
11	Monitoring stations Patient monitoring devices - Electro-diagnostic apparatus	Central monitoring stations for intensive care	ex 9018 90	Free
		- Patient monitoring devices - Electro-diagnostic apparatus	ex 9018 19 10 ex 9018 19 90	Free Free
12	Portable ultrasound scanner	Portable ultrasound scanner	ex 9018 12 00	Free
13	Electrocardiographs	Electrocardiographs	ex 9018 11 00	Free
14	Computed tomography systems/ scanners	- Computed tomography systems	ex 9022 12,	Free
			ex 9022 14 00	Free
15	Masks	- Textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. - FFP2 and FFP3 face masks	ex 6307 90 10	12%
			ex 6307 90 98	6,3%
		Paper surgical masks	ex 4818 90 10	Free
			ex 4818 90 90	Free

		Gas masks with mechanical parts or replaceable filters for protection against biological agents. Also includes such masks incorporating eye protection or facial shields	ex 9020 00 00	1,7%
16	Gloves	Plastic gloves	ex 3926 20 00	6,5%
		Surgical rubber gloves	4015 11 00	2%
		Other rubber gloves	ex 4015 19 00	2,7%
		Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	ex 6116 10	8,9%
		Textile gloves that are not knitted or crocheted	ex 6216 00	7,6%
17	Face shields	- Disposable and reusable face shields - Plastic face shields (covering more than the eye area)	ex 3926 20 00 ex 3926 90 97	6,5%
18	Glasses/goggles	- Protective glasses/goggles	ex 9004 90 10	2,9%
			ex 9004 90 90	2,9%
19	Coveralls - Impermeable gowns – various types – different sizes - Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03).	Apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber	ex 4015 90 00	5%
		Protective garments	ex 3926 20 00	6,5%
		Apparel and clothing accessories	ex 4818 50 00	Free
		Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907	ex 6113 00 10 ex 6113 00 90	8% 12%
		Other garments, knitted or crocheted	6114	12%
		Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun-bonded garments.	ex 6210 10	12%
		Other protective garments of textiles of rubberised textile fabrics or woven fabrics that are impregnated, coated, covered or laminated (fabrics of headings 59.03, 59.06 or 59.07).	ex 6210 20	12%
			ex 6210 30	12%
ex 6210 40	12%			
ex 6210 50	12%			
20	Boot covers/overshoes	Boot covers/overshoes	ex 3926 90 97	6,5%
			ex 4818 90 10	Free
			ex 6307 90 98	6,3%

21	Head caps	Peaked caps	ex 6505 00 30,	2,7%
		Hats and other headgear, hairnets of any material	ex 6505 00 90	2,7%
		Other headgear, whether or not lined or trimmed	ex 6506	2,7%
22	Thermometers	Liquid filled thermometer for direct reading Includes standard "Mercury-in-glass" clinical thermometer	ex 9025 11 20	Free
			ex 9025 11 80	2,8%
		Digital thermometers, or infrared thermometers for placing on the forehead	ex 9025 19 00	Free
23	Hand washing soap	Soap and organic surface-active products and preparations for toilet use	ex 3401 11 00	Free
			ex 3401 19 00	Free
		Soap and organic surface-active products and preparations Soap in other forms	ex 3401 20 10	Free
			ex 3401 20 90	Free
		Organic surface-active agents (other than soap) -Cationic	ex 3402 12	Free
	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	ex 3401 30 00	4%	
24	Wall-mounted hand disinfectant dispenser	Wall-mounted hand disinfectant dispenser	ex 8479 89 97	1,7%
25	Hydroalcoholic solution in litres	2207 10: undenatured, containig by volume 80% or more ethyl alcohol	ex 2207 10 00	19,2€/hl
		2207 20: denatured, of any strength	ex 2207 20 00	10,2€/hl
		2208 90: undenatured, containig by volume less than 80% ethyl alcohol	ex 2208 90 91	1€/ % vol/hl + 6,4€/hl
			ex 2208 90 99	1€/ % vol/hl
26	3% hydrogen peroxide in litres Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	Hydrogen peroxide, whether or not solidified with urea	ex 2847 00 00	5,5%
		Hydrogen peroxide in bulk		
		Hand sanitizer	ex 3808 94	6%
		Other disinfectant preparations		
27	Emergency trolleys	Carriages for disabled persons (wheelchairs)	ex 8713 90 00	Free
		Stretchers and trolley stretchers for moving patients inside hospitals, clinics,	ex 9402 90 00	Free
28	RNA extractors	RNA extractors	9027 80	Free

29	COVID-19 Test kits/ Instruments and apparatus used in Diagnostic Test	- Coronavirus disease test kits; - Diagnostic reagents based on Immunological reactions	ex 3002 13 00 ex 3002 14 00 ex 3002 15 00 ex 3002 90 90	Free
		Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid test.	ex 3822 00 00	Free
		Instruments used in clinical laboratories for In Vitro Diagnosis	ex 9027 80 80	Free
		Sampling kits	ex 9018 90	Free
			ex 9027 80	Free
30	Swabs	Wadding, gauze, bandages, cotton sticks and similar articles	ex 3005 90 10	Free
			ex 3005 90 99	Free
31	Equipment for setting up field hospitals	Hospital beds	ex 9402 90 00	Free
		Tents	ex 6306 22 00, ex 6306 29 00	12%
		Plastic Tents	ex 3926 90 97	12%
32	Medicines	- Hydrogen peroxide presented as a medicament Paracetamol - Hydrochloroquine - Lopinavir/Ritonavir - Remdesivir - Tocilizumab	ex 3003 90 00 ex 3004 90 00	Free
33	Medical, surgical or laboratory sterilizers	Medical, surgical or laboratory sterilizers	ex 8419 20 00	Free
34	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Propan-1-ol (propyl alcohol) and propan-2- ol (isopropyl alcohol)	ex 2905 12 00	5,5%
35	Ethers, ether-alcohols, ether-phenols, ether- alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	ex 2909	Free / 5,5%
36	Formic acid	Formic acid (and salts of it)	ex 2915 11 00 ex 2915 12 00	5,5%
37	Salicylic acid	Salicylic acid and its salts	ex 2918 21 00	6,5%
38	Single-use drapes made up	Single-use drapes made up of fabrics of	6307 90 92	6,3%

	of fabrics of heading 5603, of a kind used during surgical procedures	heading 5603, of a kind used during surgical procedures		
39	Nonwovens, whether or not impregnated, coated, covered or laminated	Nonwovens, whether or not impregnated, coated, covered or laminated	ex 5603 11 10	4,3%
			ex 5603 94 90	4,3%
40	Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	Paper bed sheets	ex 4818 90	Free
41	Laboratory, hygienic or pharmaceutical glassware	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	ex 7017 10 00	3%
			ex 7017 20 00	3%
			ex 7017 90 00	3%