

# Import duty and import VAT relief for medical goods

**Published on 31 March 2020 by HMRC.** Public bodies and other bodies authorised by HMRC can claim relief from import duty and import VAT on imported protective equipment, other relevant medical devices and equipment for the coronavirus outbreak. The goods must be for distribution free of charge or made available free of charge to those affected by, at risk from or involved in combating COVID19. Goods imported into the UK for donation or onward sale to the NHS are also eligible for this relief. Non-state bodies can request authorisation by contacting the National Import Relief Unit

**Updated 20 May 2020** HMRC has given general authorisation to the following charitable and philanthropic organisations:

- (1) those registered by the Charities Commission or the Office of the Scottish Charities Regulator
- (2) state organisations which are devoted to welfare
- (3) the following, as long as they are non-profit making and their objective is the welfare of those in need: hospitals; youth organisations; clubs, homes and hostels for the aged; orphanages and children's homes; organisations set up for the relief of distress caused by particular disasters in the Customs Union; and organisations concerned with the relief of distress generally (such as the British Red Cross Society or the Salvation Army)

<https://www.gov.uk/guidance/pay-no-import-duty-and-vat-on-medical-supplies-equipment-and-protective-garments-covid-19>