

VAT & IMPORT DUTY FOR HUMANITARIAN RELIEF GOODS ARRIVING INTO GREECE & ALL OTHER MEMBER STATES OF THE EUROPEAN UNION

There has been much confusion amongst our NGO clients as to the situation regarding VAT and Import Duty for goods arriving into Greece. When buying goods within Greece NGO have been obliged to pay VAT. When importing goods into Greece from outside the European Union NGO have been charged import duties and VAT. Under European Union Legislation specifically; EU REGULATION 1186/2009 Article 65-85), PROCEDURE CODE: 4000C14, all goods imported into an EU member State for humanitarian relief purposes are exempt from import duty and VAT.

We became aware very early on that whilst such legislation and procedures existed many humanitarian organisations operating in Greece were nonetheless having to pay both import duty and VAT to the Greek Customs and Tax Authority on goods being imported from countries outside of the EU. AIPACS OACG overcame this problem by airfreighting goods directly into the United Kingdom in the first instance and clearing the goods on a tax free basis under the EU Procedure Code as mentioned above and then transporting the goods from the UK directly to Greece. these goods then arrived into Greece duty free under the "Free Movement of Goods" legislation between EU Member States. Additionally AIPACS OACG are NOT obliged to charge VAT on any of the goods that we supply to our customers operating in Greece provided our customers, if based within the EU, are registered for VAT in their own country. For customers who are based outside of the EU, then VAT does not apply anyway.

All Customers are advised to consider the above and make appropriate arrangements through their local and domiciled Tax Authorities / Finance Advisors.

Source:

Council Regulation (EC) No 1186/2009 of 16th November 2009 setting up a community system of reliefs from customs duty



All member countries of the European Union (EU) are governed by EU law. So the same EU regulations apply when importing or exporting humanitarian aid into member states. EU regulation No 918/2009 sets out those cases in which, owing to special

circumstances, relief from import or export duties shall be granted when goods are imported or exported in the EU. Articles 65-85 are relevant to the importation / exportation of goods for humanitarian aid within EEC Countries. The regulation is a revision of the regulation from 1983.

Source: European Union Date published: 16/11/2009

If not live then cut and paste the following link into your browser

- <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32009R1186:EN:NOT>

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