



Cyprus Tax News VAT - Customs

Relief from import duties and VAT exemption on imports of goods needed to combat COVID-19

On 9 April 2020, the Cyprus Customs Authorities issued Circular EE – «M» (67) relating to the European Commission’s decision authorizing EU Member States to provide relief from import duties and a VAT exemption on imports of goods needed to combat the effects of COVID-19.

The goods that fall under this relief/exemption are medical equipment, supplies, and consumables imported into Cyprus between 30 January 2020 and 31 July 2020.

A list of products that may be imported duty and VAT-free has been issued by the Commission and is [attached to the customs circular](#).

To be eligible for the relief/exemption, the imported goods must satisfy one of the following requirements:

- 1) The goods are intended to be either:
 - i) Distributed free of charge by the bodies and organisations referred to in point (2) below to persons affected by or at risk from COVID-19 or persons involved in combating COVID-19; or
 - ii) Made available free of charge to persons affected by or at risk from COVID-19 or persons involved in combating COVID-19 while remaining the property of the bodies and organisations referred to in point (2) below.

- 2) The goods are imported for release into 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.
- 3) The goods are imported for release into free circulation by or on behalf of disaster relief agencies to meet their needs during the period they provide disaster relief to persons affected by or at risk from COVID-19 or persons involved in combatting COVID-19.

How can Deloitte's indirect taxation team help you?

We are available to discuss the above and advise you of any impact on your activities.

 Get in touch

Christos Papamarkides

Partner | Tax & Legal | Indirect Tax Services Leader

Email: cpapamarkides@deloitte.com

Direct line: +357 22 360420

Christakis Economou

Director | Tax & Legal | Indirect Tax Services

Email: ceconomou@deloitte.com

Direct line: +357 25 868891

Chrystalla Michael

Director | Tax & Legal | Indirect Tax Services

Email: chmichael@deloitte.com

Direct line: +357 22 360861

Elli Iosif

Director | Tax & Legal | Indirect Tax Services

Email: eliosif@deloitte.com

Direct line: +357 22 360616



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