

European Commission Grants Relief from Import Duties, VAT Exemption on Goods Imported to Lithuania in 2021 and 2022

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On 16 February 2023, the European Commission granted Lithuania both a relief from import duties and an exemption from VAT chargeable on goods imported for the purposes of benefiting disaster victims.

These measures have been adopted due to the request from Lithuania, as there was an increase of third country nationals and stateless persons crossing the border between Lithuania and Belarus in an unauthorised manner.

Therefore, the European Commission considered that, taking into account the extreme challenges that Lithuania faces, both a relief from import duties and an exemption from VAT should be granted in respect of importations made to Lithuania from 12 August 2021 to 31 July 2022. In order to benefit from these measures, the goods should be intended to:

- be distributed free of charge by designated state organisations to third country nationals and stateless persons who have crossed the border between Lithuania and Belarus in an unauthorised manner as well as to applicants for international protection; or
- be made available free of charge to third country nationals and stateless persons who have crossed the border between Lithuania and Belarus in an unauthorised manner, as well as to applicants for international protection, by designated state organisations, while remaining the property of those organisations.

With the purpose of monitoring importations for which the reliefs are granted, Lithuania shall also communicate, by 1 March 2023, certain information related to the goods imported (i.e. customs declaration number, value of goods, etc.), a list of designated state organisations, measures taken to ensure compliance with the regulations applicable and the risk management and customs control measures undertaken.

The decision was adopted by [Commission Decision 2023/375](#) of 16 February 2023 and shall apply retrospectively as from 12 August 2021.

