

# European Commission Extends Relief from Import Duties and VAT Exemption for Goods Distributed Free of Charge to Persons Fleeing Russia's Military Aggression

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On 4 March 2024, the European Commission adopted Decision 2024/775 (the Decision) extending, for another year (from 1 January 2024 until 31 December 2024), for Member States Latvia, Lithuania, Poland, Romania and Slovakia, the application of the temporary relief from import duties and VAT on imports of goods that are intended to be distributed or made available free of charge to persons fleeing Russia's military aggression against Ukraine.

In order to benefit from the exemption, the goods must be intended for one of the following purposes:

- (i) distribution free of charge for the benefit of the persons fleeing Russia's military aggression against Ukraine by, or on behalf of, state organizations or other charitable or philanthropic organizations approved by the competent authorities of Latvia, Lithuania, Poland, Romania and Slovakia; and
- (ii) being made available free of charge for the benefit of the persons fleeing the Russia's military aggression against Ukraine while remaining the property of the concerned bodies and organizations mentioned under (i).

The Decision establishes that, in order to monitor the importations benefiting from this relief, the Member States concerned must inform the Commission by 31 March 2025 of:

- the nature, quantities and value of the goods admitted free from import duties and VAT;
- the organizations they have authorized to distribute or make available of the goods; and
- the measures taken to prevent the goods from being used for purposes other than meeting the needs of the persons fleeing Russia's military aggression against Ukraine.

In addition, in order to grant compliance and prevent irregularities, the Member States concerned must ensure the application of risk management and appropriate customs control measures.

The Decision is applicable from 1 January 2024 until 31 December 2024 for Member States Latvia, Lithuania, Poland, Romania and Slovakia, and is available [here](#).

