II

(Non-legislative acts)

DECISIONS

COMMISSION DECISION (EU) 2021/826

of 17 May 2021

on relief from import duties and VAT exemption granted for goods imported by Belgium as response to the assistance requested by Greece in order to deal with the migration crisis

(notified under document C(2021) 3274)

(Only the Dutch, the French and the Greek texts are authentic)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2009/132/EC of 19 October 2009 determining the scope of Article 143(b) and (c) of Directive 2006/112/EC as regards exemption from value added tax on the final importation of certain goods ([1]), and in particular Article 53, first paragraph thereof,

Having regard to Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty ([2]), and in particular Article 76, first paragraph thereof,

Whereas:

(1) On 2 March 2020, Greece launched an assistance request within the meaning of Article 15 of Decision No 1313/2013/EU of the European Parliament and of the Council ([3]) after a period of migration crisis.

(2) On 6 March 2020, in response to Greece's request the Ministry of Defence of Belgium, as a State organisation within the meaning of Article 74 of Regulation (EC) No 1186/2009 and of Article 51 of Directive 2009/132/EC, imported and dispatched to Greece urgent aid equipment and other necessary supplies for the distribution or making available to the asylum seekers and migrants.

(3) Pending notification of the Commission's decision, Belgium authorised the suspension of import duties and value added tax ('VAT') applicable to goods within the meaning of Article 76, second paragraph, of Regulation (EC) No 1186/2009 and of Article 53, second paragraph of Directive 2009/132/EC.

(4) On 23 March 2020, Belgium submitted a request to grant relief from import duties and exemption of VAT of goods supplied to Greece. Belgium provided the Commission with a detailed list indicating the nature and quantities of the goods admitted free of import duties and exempted of VAT sent to Greece.

([1]) OJ L 292, 10.11.2009, p. 5.
([2]) OJ L 324, 10.12.2009, p. 23.
([3]) Decision No 1313/2013/EU of the European Parliament and of the Council of 17 December 2013 on a Union Civil Protection Mechanism (OJ L 347, 20.12.2013, p. 924).

(5) The request of Belgium to grant relief from import duties and exemption of value added tax of goods supplied to Greece is seen as submitted by the Member State concerned within the meaning of Article 76, first paragraph, of Regulation (EC) No 1186/2009 and Article 53, first paragraph, of Directive 2009/132/EC, taking into consideration that request for assistance by Greece was launched and Belgium responded within the meaning of Article 15 of Decision No 1313/2013/EU.

(6) The humanitarian crisis requiring urgently the other Member States' assistance in order to protect an increased number of asylum seekers and migrants during winter time and the extreme challenges it is causing, constitutes a disaster within the meaning of Chapter XVII, Section C, of Regulation (EC) No 1186/2009 and of Title VIII, Chapter 4, of Directive 2009/132/EC.

(7) It is therefore appropriate to grant Belgium a relief from import duties chargeable on goods imported for the purposes described in Article 74 of Regulation (EC) No 1186/2009 and an exemption of VAT chargeable on goods imported for the purposes described in Article 51 of Directive 2009/132/EC.

(8) On 22 October 2020, Greece confirmed to the Commission the reception of the goods referred to in the detailed list, submitted by Belgium; informed that the General Secretariat for Civil Protection of the Ministry of Citizen Protection had been designated as the recipient of abovementioned goods for the distribution or making available of the latter free of charge to migrants and asylum seekers; and acknowledged that appropriate measures had been taken to ensure compliance with Articles 78, 79 and 80 of Regulation (EC) No 1186/2009 and with Articles 55, 56 and 57 of Directive 2009/132/EC with regard to aforementioned goods.

(9) The relief from import duties and exemption of VAT should therefore be granted in respect of importation made by Belgium on 6 March 2020 with a view to further transferring it to Greece.

(10) On 11 February 2021, the Member States were consulted in accordance with Article 76 of Regulation (EC) No 1186/2009 and Article 53 of Directive 2009/132/EC,

HAS ADOPTED THIS DECISION:

Article 1

Goods shall be admitted free of import duties within the meaning of Article 2(1)(a) of Regulation (EC) No 1186/2009 and exempted of VAT on the imports within the meaning of Article 2(1)(a) of Directive 2009/132/EC, where the following conditions were fulfilled:

(a) the goods were intended for distribution and making available free of charge by the General Secretariat for Civil Protection of the Ministry of Citizen Protection of Greece to the benefit of the asylum seekers and migrants;

(b) the goods satisfy the requirements laid down in Articles 75, 78, 79 and 80 of Regulation (EC) No 1186/2009 and Articles 52, 55, 56 and 57 of Directive 2009/132/EC;

(c) appropriate measures had been taken by the Greek authorities to ensure compliance with Articles 78, 79 and 80 of Regulation (EC) No 1186/2009 and with Articles 55, 56 and 57 of Directive 2009/132/EC with regard to the imported goods falling under the scope of this Decision.

Article 2

Article 1 shall apply to importation of goods by Belgium made on 6 March 2020 and subsequently supplied to Greece as a response to the assistance request made by Greece on 2 March 2020 in accordance with Article 15 of Decision No 1313/2013/EU.

Article 3

This Decision is addressed to the Kingdom of Belgium and the Hellenic Republic.

Done at Brussels, 17 May 2021.

For the Commission
Paolo GENTILONI
Member of the Commission