

FAQs - VAT on Covid-19 essential medical supplies and protective equipment.

On 1st April 2020, the Government announced the removal of import VAT and tariffs on the import from outside the EU of equipment vital to combatting Covid-19 until the 30th July 2020. This relief applies to both imports made directly by the NHS and to suppliers to the NHS.

Here are some questions Liaison Financial have been asked regarding this change:

1: Does this apply to goods from the EU?

No – only from outside EU.

2: Does this include ventilators?

Yes – provided they are purchased direct from outside EU.

3: Does this include qualifying goods from EU suppliers?

No VAT will be charged as usual which will be non-recoverable.

4: Can we still gain zero rating when purchasing goods with donated funds?

Yes, provided an exemption certificate is given to the supplier when the goods are procured and they are qualifying goods then the zero rating will apply.

[Read our full blog article here.](#)

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