

## **Humanitarian aid to Ukrainian refugees**

- HMRC understands that people in the UK want to help those affected by the invasion of Ukraine and we are aware that the British public has already responded with immense generosity, donating millions of pounds to support those impacted by the war.
- However, in line with advice from the Foreign Commonwealth and Development Office and the Charity Commission, HMRC recommend that individuals and organisations wanting to help should give money through the Disasters and Emergencies Committee campaign (launched on 3 March) and other trusted charities and humanitarian aid organisations, rather than donating goods and seeking to send or drive them to the region.
- Disasters and Emergency Committee has launched their Ukraine fund and the UK Government has pledged to match public contributions from the public pound for pound, up to £20 million. More information can be found here <https://www.dec.org.uk/appeal/ukraine-humanitarian-appeal> and eligible UK taxpayers can Gift Aid donations.

## **Advice for businesses**

- Most goods crossing borders require customs declarations and may be subject to checks. Duty and other border taxes may be payable on entry into other customs territories, such as the EU. **This includes goods donated to charities**, such as food, blankets and clothing (known as ‘in kind assistance’).
- If you send goods to Ukraine, or the surrounding countries, to support those affected by the invasion without following export and import processes, your donations could be delayed getting to people in need. HMRC strongly encourage organisations wishing to support efforts in Ukraine, and in the surrounding countries, to follow FCDO advice and make a financial donation through a trusted charity.
- UK businesses can contact the Export Support Service (ESS) which the Department for International Trade has expanded to act as a single point of enquiry for businesses and traders with questions relating to the situation in Ukraine and Russia. The ESS helpline number is 0300 303 8955 and is currently operational Monday to Friday 0800-1800, or support can be accessed online at <https://www.gov.uk/ask-export-support-team>.

## **Advice for charities**

- We know that many charities have launched emergency funding appeals to provide humanitarian aid in Ukraine and we strongly advise organisations in the UK to focus on financial aid.
- The Charity Commission has published guidance for charities fundraising for Ukraine - <https://www.gov.uk/government/news/statement-on-ukraine-crisis-and-its-implications-for-charities>.

- Like businesses, charities will need to follow UK export guidance and comply with any import rules and pay any taxes or duty owed in the EU or other country that the goods are being sent to, including Ukraine.
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### **Moving humanitarian goods from Great Britain to the EU.**

- There is support available for moving goods and HMRC has useful step by step guides that help to understand the processes for exporting goods, along with general information on the export declaration process online at [www.gov.uk/topic/business-tax/import-export](http://www.gov.uk/topic/business-tax/import-export).
- The UK Tariff provides details of how to complete an export declaration and the different procedure codes that can be used when exporting goods. Further information on the UK export tariff requirements can be found at <https://www.gov.uk/government/publications/uk-trade-tariff-exports> and <https://www.gov.uk/government/collections/uk-trade-tariff-volume-3-for-cds--2#exports:-guidance-on-completing-an-export-declaration-for-the-customs-declaration-service>.
- Export custom procedure codes for CHIEF can be found at <https://www.gov.uk/government/publications/uk-trade-tariff-customs-procedure-codes> and for CDS at <https://www.gov.uk/government/publications/appendix-1-de-110-requested-and-previous-procedure-codes> and <https://www.gov.uk/government/publications/appendix-2-de-111-additional-procedure-codes>.
- The Customs & International Trade Helpline (0300 322 9434) is also available for help with questions about exporting with support also available online - <https://www.gov.uk/government/organisations/hm-revenue-customs/contact/customs-international-trade-and-excise-enquiries>.
- The management of EU import and export procedures is the responsibility of the customs authorities of the EU Member States that the humanitarian goods are entering into or leaving. We would advise businesses and individuals to confirm the processes with the relevant Member State and any conditions or procedures

that may apply. More information can be found at [https://ec.europa.eu/taxation\\_customs/home\\_en](https://ec.europa.eu/taxation_customs/home_en).

- While customs processes will still need to be followed for moving goods, both the EU and UK provide for relief from customs duty on humanitarian goods. As these donations are moving from Great Britain to the EU, there are no UK duty or VAT liabilities at export but there may be upon entry to the EU, so the EU relief would be applicable. More information on the EU relief is available at [https://ec.europa.eu/taxation\\_customs/business/calculation-customs-duties/what-is-common-customs-tariff/duty-relief\\_en](https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/what-is-common-customs-tariff/duty-relief_en).