**Import Duty Relief**

The University is able to claim import duty relief on the following:

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| 1. **Scientific instruments imported for educational purposes or non-commercial scientific research**
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| The University can claim duty relief on the import of:* scientific instruments and apparatus
* spare parts, components and accessories specifically for scientific instruments and apparatus which have been granted relief
* tools to be used for maintaining, checking, calibrating or repairing eligible instruments and apparatus

The goods must be used for non-commercial / non-profit making scientific research or educational purposes |
| 1. **Purchased / donated medical equipment imported for medical purposes**
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| The University, as an institution engaged in medical research, can claim duty relief on the import of: * instruments and apparatus intended for medical research, establishing medical diagnosis or carrying out medical treatment
* spare parts, components and accessories specifically for eligible instruments and apparatus
* tools to be used for maintaining, checking calibrating or repairing eligible instruments and apparatus

The goods must be:* purchased with charitable funds (the University is a charity and all of its funds are charitable)
* donated by a charitable or philanthropic organisation
* donated by a private individual
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If import duty is due on the imported goods, an application can be made to the HMRC [National Imports Relief Unit](http://documents.manchester.ac.uk/display.aspx?DocID=40765) in advance of the import.

Please complete the form and return to james.gillen@manchester.ac.uk for submission.