**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** |
| 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** |
| 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 |

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](mailto:james.gillen@manchester.ac.uk) for submission.