

## COVID-19 - INDICATIVE LIST OF PRODUCTS TO BE IMPORTED DUTY – VAT FREE

(20/06/2020)

According to Commission's Decision N° C(2020) 2146, goods to be made available to the persons affected by or at risk from COVID-19 or involved in combating the COVID-19 outbreak shall be admitted free of import duties and value-added tax.

In view of the above, the Commission has elaborated the following indicative list which is based on the existing WCO list for COVID-19 medical supplies and on the most referred products in the import duty/VAT relief requests submitted by Member States.

The indicative list will serve as guidance to Member States but it is not exhaustive and leaves discretion for Member States to act according to their particular national needs.

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes	(MFN) Duty Rate <sup>1</sup>
1	Medical devices	Respirators for intensive and sub-intensive care Medical ventilators (artificial respiration apparatus)	ex 9019 20 00	Free
		Flow splitters	ex 9019 20	Free
		Other oxygen therapy apparatus including oxygen tents	ex 9019 20 00	Free
		Extracorporeal membrane oxygenation	ex 9019 20 00	Free
2	Monitors	Multi-parameter monitors, including their portable versions	ex 8528 52 91	14 % (autonomous duty rate: Free)
			ex 8528 52 99	14 %, (autonomous duty rate Free)
			ex 8528 59 00	14 %
3	Pumps	- Peristaltic pumps for eternal nutrition - Infusion pumps for medicines - Suction pumps	ex 9018 90 50	Free
			ex 9018 90 84	Free
			ex 8413 81 00	Free
		Aspiration probes	ex 9018 90 50	Free
4	Tubes	Endotracheal tubes;	ex 9018 90 60	Free
			ex 9019 20 00	Free
		Sterile tubes	ex 3917 21 10 to ex 3917 39 00	6,5%

<sup>1</sup> As regards the VAT, the standard VAT rate applies to most of these goods (however, for example for medicines listed in row 32, Member State may apply a reduced rate).

5	Helmets	CPAP/NIV helmets;	ex 9019 20 00	Free
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27	Emergency trolleys	Carriages for disabled persons (wheelchairs)	ex 8713 90 00	Free
		Stretchers and trolley stretchers for moving patients inside hospitals, clinics,	ex 9402 90 00	Free
28	RNA extractors	RNA extractors	ex 9027 80	Free
29	COVID-19 Test kits/ Instruments and apparatus used in Diagnostic Test	- Coronavirus disease test kits; - Diagnostic reagents based on immunological reactions	ex 3002 13 00 ex 3002 14 00 ex 3002 15 00 ex 3002 90 90	Free
		Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid test.	ex 3822 00 00	Free
		Instruments used in clinical laboratories for In Vitro Diagnosis	ex 9027 80 80	Free
		Sampling kits	ex 9018 90	Free
			ex 9027 80	Free
30	Swabs	Wadding, gauze, bandages, cotton sticks and similar articles	ex 3005 90 10	Free
			ex 3005 90 99	Free
31	Equipment for setting up field hospitals	Hospital beds	ex 9402 90 00	Free
		Tents	ex 6306 22 00, ex 6306 29 00	12%
		Plastic Tents	ex 3926 90 97	12%
32	Medicines	- Hydrogen peroxide, presented as a medicament - Paracetamol - Hydrochloroquine - Lopinavir/Ritonavir - Remdesivir - Tocilizumab (unmixed, mixed or put up in measured doses)	ex 3003 90 00 ex 3004 90 00    ex 3002 13 00 ex 3002 14 00 ex 3002 15 00	Free
33	Medical, surgical or laboratory sterilizers	Medical, surgical or laboratory sterilizers	ex 8419 20 00	Free
34	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	ex 2905 12 00	5,5%
35	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	ex 2909	Free / 5,5%



36	Formic acid	Formic acid (and salts of it)	ex 2915 11 00 ex 2915 12 00	5,5%
37	Salicylic acid	Salicylic acid and its salts	ex 2918 21 00	6,5%
38	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	Single-use drapes made up of fabrics of heading 5603, of a kind used during surgical procedures	6307 90 92	6,3%
39	Nonwovens, whether or not impregnated, coated, covered or laminated	Nonwovens, whether or not impregnated, coated, covered or laminated	ex 5603 11 10	4,3%
			ex 5603 94 90	4,3%
	Pads made primarily of non-woven textiles, but further worked	Pads made primarily of non-woven textiles, but further worked into other forms, e.g. hemmed pads or pads assembled into multiple layers, also made-up non-woven pads for hospital beds	ex 6307 90 98	6,3%
40	Articles of a kind used for surgical, medical or hygienic purposes, not put up for retail sale	Paper bed sheets	ex 4818 90	Free
41	Laboratory, hygienic or pharmaceutical glassware	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated	ex 7017 10 00	3%
			ex 7017 20 00	3%
			ex 7017 90 00	3%
42	Flowmeter, Thorpe tube for oxygen 0-15L/min	The Thorpe tube flowmeter is composed of inlet and outlet ports, a regulator, a valve and a clear tapered measuring tube. It is suitable for connection with various medical gas sources, such as centralized system, cylinders, concentrators or compressors. Standard (absolute, non-compensated) and pressure-compensated flowmeter versions, suitable for specific flow ranges.	9026 80 20	Free
			9026 80 80	Free
			9026 10 21	Free
			9026 10 81	Free
43	Colorimetric end tidal CO2 detector	Sizes compatible with child and adult endotracheal tube, single use.	9027 80	Free
44	X-Ray film or plates	Flat, Sensitised and unexposed	3701 10 00	6,5%
		In rolls, Sensitised and unexposed	3702 10 00	6,5%
45	Decontamination / sanitizing tunnels or chambers	Portable decontamination chambers consisting of a tent fitted with spraying equipment or Walk-in or walk-through spraying chambers designed to wash down people in order for decontamination or sterilisation purposes	Ex 8424 89 70	1,7%