

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

(03/04/2020)

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 ¹ |
|---|----------------------|--|--------------------------------|---|
| 1 | Medical devices | Respirators for intensive and sub-intensive care | ex 9019 20 00 | Free |
| | | Medical ventilators (artificial respiration apparatus) | ex 9019 20 00 | Free |
| | | Other oxygen therapy apparatus including oxygen tents | ex 9019 20 00 | Free |
| | | Extracorporeal membrane oxygenation | ex 9018 90 | Free |
| 2 | Monitors | Multi-parameter monitors, including their portable versions | ex 8528 52 91 | 14 %, but now autonomous duty rate free |
| | | | ex 8528 52 99 | 14 %, but now 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% |
| 5 | Helmets | CPAP/NIV helmets; | ex 9019 20 00 | Free |

¹ 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).

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| 6 | NIV full-face masks | NIV full-face and oronasal masks | ex 9019 20 00 | Free |
| 7 | Suction systems/machines | Suction systems | ex 9019 20 00 | Free |
| | | Electric suction machines | ex 9019 20 00 | Free |
| | | | ex 8543 70 90 | 3,7% |
| 8 | Humidifiers | Humidifiers | ex 8415 | from 2,2 to 2,7% |
| | | | ex 8509 80 00 | 2,2% |
| | | | ex 8479 89 97 | 1,7% |
| 9 | Laryngoscopes | Laryngoscopes | ex 9018 90 20 | Free |
| 10 | Medical Consumables | - Intubation kits - Laparoscopic scissors | ex 9018 90 | Free |
| | | Syringes, with or without needles | ex 9018 31 | Free |
| | | Tubular metal needles and needles for sutures | ex 9018 32 | Free |
| | | Needles, catheters, cannulae | ex 9018 39 | Free |
| | | Vascular access kits | ex 9018 90 84 | Free |
| 11 | Monitoring stations Patient monitoring devices - Electro-diagnostic apparatus | Central monitoring stations for intensive care | ex 9018 90 | Free |
| | | - Patient monitoring devices - Electro-diagnostic apparatus | ex 9018 19 10 ex 9018 19 90 | Free Free |
| 12 | Portable ultrasound scanner | Portable ultrasound scanner | ex 9018 12 00 | Free |
| 13 | Electrocardiographs | Electrocardiographs | ex 9018 11 00 | Free |
| 14 | Computed tomography systems/ scanners | - Computed tomography systems | ex 9022 12, ex 9022 14 00 | Free Free |
| 15 | Masks | - Textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. - FFP2 and FFP3 face masks | ex 6307 90 10 | 12% |
| | | | ex 6307 90 98 | 6,3% |
| | | Paper surgical masks | ex 4818 90 10 | Free |
| | | | ex 4818 90 90 | Free |

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| | | Gas masks with mechanical parts or replaceable filters for protection against biological agents. Also includes such masks incorporating eye protection or facial shields | ex 9020 00 00 | 1,7% |
| 16 | Gloves | Plastic gloves | ex 3926 20 00 | 6,5% |
| | | Surgical rubber gloves | 4015 11 00 | 2% |
| | | Other rubber gloves | ex 4015 19 00 | 2,7% |
| | | Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber | ex 6116 10 | 8,9% |
| | | Textile gloves that are not knitted or crocheted | ex 6216 00 | 7,6% |
| 17 | Face shields | - Disposable and reusable face shields - Plastic face shields (covering more than the eye area) | ex 3926 20 00 ex 3926 90 97 | 6,5% |
| 18 | Glasses/goggles | - Protective glasses/goggles | ex 9004 90 10 | 2,9% |
| | | | ex 9004 90 90 | 2,9% |
| 19 | Coveralls - Impermeable gowns – various types – different sizes - Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). | Apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber | ex 4015 90 00 | 5% |
| | | Protective garments | ex 3926 20 00 | 6,5% |
| | | Apparel and clothing accessories | ex 4818 50 00 | Free |
| | | Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907 | ex 6113 00 10 ex 6113 00 90 | 8% 12% |
| | | Other garments, knitted or crocheted | 6114 | 12% |
| | | Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun-bonded garments. | ex 6210 10 | 12% |
| | | Other protective garments of textiles of rubberised textile fabrics or woven fabrics that are impregnated, coated, covered or laminated (fabrics of headings 59.03, 59.06 or 59.07). | ex 6210 20 | 12% |
| | | | ex 6210 30 | 12% |
| ex 6210 40 | 12% | | | |
| ex 6210 50 | 12% | | | |
| 20 | Boot covers/overshoes | Boot covers/overshoes | ex 3926 90 97 | 6,5% |
| | | | ex 4818 90 10 | Free |
| | | | ex 6307 90 98 | 6,3% |

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| 21 | Head caps | Peaked caps | ex 6505 00 30, | 2,7% |
| | | Hats and other headgear, hairnets of any material | ex 6505 00 90 | 2,7% |
| | | Other headgear, whether or not lined or trimmed | ex 6506 | 2,7% |
| 22 | Thermometers | Liquid filled thermometer for direct reading | ex 9025 11 20 | Free |
| | | Includes standard "Mercury-in-glass" clinical thermometer | ex 9025 11 80 | 2,8% |
| | | Digital thermometers, or infrared thermometers for placing on the forehead | ex 9025 19 00 | Free |
| 23 | Hand washing soap | Soap and organic surface-active products and preparations for toilet use | ex 3401 11 00 | Free |
| | | | ex 3401 19 00 | Free |
| | | Soap and organic surface-active products and preparations | ex 3401 20 10 | Free |
| | | Soap in other forms | ex 3401 20 90 | Free |
| | | Organic surface-active agents (other than soap) -Cationic | ex 3402 12 | Free |
| | Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap | ex 3401 30 00 | 4% | |
| 24 | Wall-mounted hand disinfectant dispenser | Wall-mounted hand disinfectant dispenser | ex 8479 89 97 | 1,7% |
| 25 | Hydroalcoholic solution in litres | 2207 10: undenatured, containig by volume 80% or more ethyl alcohol | ex 2207 10 00 | 19,2€/hl |
| | | 2207 20: denatured, of any strength | ex 2207 20 00 | 10,2€/hl |
| | | 2208 90: undenatured, containig by volume less than 80% ethyl alcohol | ex 2208 90 91 | 1€/ % vol/hl + 6,4€/hl |
| | | | ex 2208 90 99 | 1€/ % vol/hl |
| 26 | 3% hydrogen peroxide in litres | Hydrogen peroxide, whether or not solidified with urea | ex 2847 00 00 | 5,5% |
| | | Hydrogen peroxide in bulk | | |
| | Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces | Hand sanitizer | ex 3808 94 | 6% |
| | | Other disinfectant preparations | | |
| 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 | 9027 80 | Free |

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| 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 | ex 3003 90 00 ex 3004 90 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 | Single-use drapes made up of fabrics of | 6307 90 92 | 6,3% |

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| | of fabrics of heading 5603, of a kind used during surgical procedures | heading 5603, of a kind used during surgical procedures | | |
| 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% |
| 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% |
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