

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

(Reference: COMMISSION DECISION (EU) 2020/491 of 3 April 2020 on relief from import duties and VAT exemption on importation granted for goods needed to combat the effects of the COVID-19 outbreak during 2020 (notified under document C(2020) 2146)

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(21/01/2022)

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 Medical ventilators (artificial respiration apparatus)	ex 9019 20 10 ex 9019 20 20 ex 9019 20 90	Free
		Flow splitters	ex 9019 20	Free
		Other oxygen therapy apparatus including oxygen tents	ex 9019 20 90	Free
		Extracorporeal membrane oxygenation	ex 9019 20 90	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	ex 9018 90 50	Free

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

		- Suction pumps	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 90	Free
		Sterile tubes	ex 3917 21 10 to ex 3917 39 00	6,5%
5	Helmets	CPAP/NIV helmets;	ex 9019 20 90	Free
6	NIV full-face masks	NIV full-face and oronasal masks	ex 9019 20 90	Free
7	Suction systems/machines	Suction systems	ex 9019 20 90	Free
		Electric suction machines	ex 9019 20 90	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%
			ex 9019 20 90	Free
9	Laryngoscopes	Laryngoscopes	ex 9018 90 20	Free
10	Medical Consumables	- Intubation kits	ex 9018 90	Free
		- Laparoscopic scissors		
		Syringes, with or without needles	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
		-Pulse oximeters	ex 9018 19 10	Free
		- Patient monitoring devices	ex 9018 19 10	Free
		- Electro-diagnostic apparatus	ex 9018 19 90	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. This includes the masks known as N95 Particulate Respirators. - FFP masks	ex 6307 90 10	12%
			ex 6307 90 93 ex 6307 90 95	6,3%
		Paper surgical masks	ex 4818 90 10	Free
			ex 4818 90 90	Free
		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 10	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 90 97	6,5%
18	Glasses/goggles	- Protective glasses/goggles	ex 9004 90 10 ex 9004 90 90	2,9% 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). - Other protective garments	Protective garments	ex 3926 20 00	6,5%
		Apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber	ex 4015 90	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	ex 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%
		Other protective garments (eg gowns, suits, aprons, overalls) for the protection of the wearer against potentially infectious material (not knitted nor crocheted)	ex 6211 32 ex 6211 33 ex 6211 39 ex 6211 42 ex 6211 43 ex 6211 49	12%
20	Boot covers/overshoes	Boot covers/overshoes	ex 3926 90 97	6,5%
			ex 4016 99 97	2,5%
			ex 4818 90 10	Free
			ex 6307 90 98	6,3%
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	Clinical thermometers	ex 9025 11 20	Free
			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	2207 10: undenatured, containing 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, containing 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 put up in disinfectant preparations for cleaning surfaces	Hydrogen peroxide, whether or not solidified with urea	ex 2847 00 00	5,5%
		Hydrogen peroxide in bulk		
		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	ex 9027 80	Free
29	COVID-19 Test kits ² / 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
		Swab and Viral transport medium set : vial, containing a culture media for the maintenance of a viral sample and a cotton tipped swab to collect the sample put up together	ex 3821 00 00	5
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%

² In accordance with the conditions laid down by the relevant EU provisions.

32	Medicines/Vaccines			
	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
	Vaccines	COVID-19 vaccines ³	3002 20 10	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

³ Authorised by the Commission or by Member States.

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%
	Laboratory, hygienic or pharmaceutical articles of plastics	Laboratory, hygienic or pharmaceutical articles of plastics	ex 3926 90 97	6,5
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%