



**CHANGES IN THE LIST OF MEDICAL GOODS IMPORT AND SALE OF WHICH
IN THE TERRITORY OF RUSSIA IS EXEMPTED FROM VAT**



The Decree of the Government of the Russian Federation No. 1581 dated 31 December 2016 amended the list of medical goods, the sale and import of which in the territory of the Russian Federation and other territories under its jurisdiction are not subject to (exempted from) the value added tax (hereinafter - the 'List').

The List has been supplemented with:

- the commodity heading 'Desk-type medical balance';
- the codes of medical goods in accordance with the Common Russian Classification of Products by Economic Activity (OKPD 2) OK 034-2014.

The following has been excluded from the List:

- raw materials for manufacturing of orthopedic footwear (complex and simple), shoes for apparatus and prostheses, orthopedic shoetrees, inserted corrective orthopedic appliances (including insoles, semi-soles), and intermediates thereto;
- raw materials for manufacturing of prostheses (including upper and lower extremity prostheses, as well as ocular, ear, nose, palate, teeth, breast, genitals, and combined medical and cosmetic prostheses) and intermediates thereto;
- raw materials for manufacture of orthoses (including upper and lower extremity orthoses, recliner, corsets, obturators, bandages, bras, foundation garment for breast prosthetics, splints, corrective devices for upper and lower extremities) and intermediates thereto.

The new version of the List became effective from 1 January 2017.

Best Regards,

GRATA International Law Firm (Moscow)

This information is provided for your convenience and does not constitute legal advice. It is prepared for the general information of our clients and other interested persons and it may include links to websites other than the GRATA International website. This information should not be acted upon in any specific situation without appropriate legal advice.

What we do:

- advising on taxation issues;
- advising on the requirements and restrictions in connection with import and circulation in Russia and other member states of the Eurasian Economic Union of medicines and medical devices, including the requirements for certification/declaration of compliance, state registration, sanitary and epidemiological examination;
- advising and legal support in participating in public procurement;

- advising on legal compliance of advertising and marketing materials and activities, marking, packing, and labels;
- development and review of various commercial contracts and other legally binding documents, legal support in negotiations with counter-parties;
- representation in the course of examinations by regulatory authorities, in courts and arbitration proceedings.

Contacts:

Eldar Ziatdinov

Director of the Tax Law Department

GRATA International (Moscow)

Tel: +7 (495) 660 11 84

E-mail: eziatdinov@gratanet.com

Yana Dianova

Director of Corporate and Commercial Law Department

GRATA International (Moscow)

Tel: +7 (495) 660 11 84

E-mail: ydianova@gratanet.com