

This is not an official Translation:

Application of Tax at the Zero Rate on Certain Medical Equipment

Cabinet Decision No. (9/12 O) of 2020

Issue Date: 1st September 2020

The Cabinet has decided:

1. The personal protective equipment used for the protection from Covid-19, for which a decision issued from the Minister of Health and Prevention in coordination with the Ministry of Finance specifying and stating its features and technical specifications, shall be considered as Medical Equipment subject to VAT at the zero rate.
2. The supply of Medical Equipment mentioned in Clause (1) of this Decision shall be subject to VAT at the zero rate if the date of supply of the medical equipment, and the date of delivery to the recipient or the date on which they are placed at the recipient's disposal, occurs within 6 months from the date of this Decision.
3. The import of Medical Equipment mentioned in Clause (1) of this Decision shall be subject to VAT at the zero rate if such medical equipment are imported into the State within 6 months from the date of this Decision.
4. Where the date of import of Medical Equipment, the date of their supply, the date of their delivery to the recipient, or the date on which they are placed at the recipient's disposal, occurs after 6 months from the date of this Decision, the Medical Equipment shall be subject to VAT at 5% in the tax period in which the date of supply occurs.
5. For the purposes of this Decision, the date of supply shall be determined in accordance with Articles 25 and 26 of the Federal Decree Law No. 8 of 2017 on Value Added Tax.