

## VAT on medical equipment out of the Nomenclature



### **VCN - The General Department of Customs has answered B.Braun Vietnam Company Limited's questions related to VAT on medical equipment out of the Nomenclature described in Circular No. 30/2015/TT-BYT and Circular 14/2018/TT-BYT**

According to the General Department of Customs, Clause 8, Article 1 of Circular 26/2015/TT-BTC dated February 27, 2015 of the Ministry of Finance amending and supplementing Clause 11 Article 10 of Circular 219/2013/TT-BTC regulating VAT rate of 5 percent on goods states:

*“Medical equipment includes machinery and instruments serving healthcare such as: radiographic equipment serving medical examination and treatment, equipment and instruments for surgery and injury treatment; ambulances; instruments for blood pressure measurement, cardiography, blood infusion, syringes; birth control equipment, and other medical equipment certified by the Ministry of Health.*

*Cotton wool, bandages, gauze pads, and medical tampons; medicines including finished medicines and raw materials, except for functional foods; vaccines; bioproducts, distilled water to mix with injectable medicines or intravenous fluids; caps, clothing, facemasks, gloves, boots, medical towels, breast implants and skin fillers (not including cosmetics); chemicals used for testing and sterilisation.”*

**VAT on medical equipment out of the Nomenclature** described in Circular No. 30/2015/TT-BYT and Circular No. 14/2018/TT-BYT shall be calculated according to Vietnam's Nomenclature of Exports and Imports at clause 5 Article 4 of Circular 83/2014/TT-BTC dated June 26, 2014.

*Medical equipment and instruments, including special-use medical machinery and instruments such as scanners, screeners and radiography machines for medical examination and treatment; devices and instruments used exclusively in surgery and wound treatment; ambulances; blood pressure and cardiovascular meters, blood transfusion tools; syringes and needles; contraceptive devices and other special-use medical equipment, must comply with the VAT tariff promulgated together with this circular.*

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