

**DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 240 OF MARCH 28, 2001
ON THE APPROVAL OF THE LIST OF LENSES AND FRAMES FOR SPECTACLES (NOT
INCLUDING SUNGLASSES) WHOSE SALE SHALL NOT BE SUBJECT TO VALUE-ADDED TAX**

In accordance with Subitem 1 of Item 2 of Article 149 of Part Two of the Tax Code of the Russian Federation, the Government of the Russian Federation resolves:

1. To approve the annexed list of lenses and frames for spectacles (not including sunglasses) whose realisation shall not be subject to value-added tax.

2. The list approved by this Decision shall be applicable to legal relations that have arisen as from January 1, 2001.

Chairman of the Government
of the Russian Federation

Mikhail Kasyanov

**List of Lenses and Frames for Spectacles (not including Sunglasses) Whose Realisation Shall Not
Be Subject to Value-Added Tax (Approved by Decision of the Government of the Russian
Federation No. 240 of March 28, 2001)**

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	Code of the All-Russian Classifier of Products
Vision correction lenses	948000
Spectacles *	944260

* In the part concerning spectacle frames (code A-OKP 944265).