

**DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 19 OF JANUARY 17, 2002
ON THE APPROVAL OF THE LIST OF MAJOR AND VITALLY NECESSARY MEDICAL EQUIPMENT,
THE SALE OF WHICH IS NOT LIABLE TO THE VALUE-ADDED TAX ON THE TERRITORY OF THE
RUSSIAN FEDERATION**

In accordance with the fourth paragraph of Subitem 1 of Item 2 of Article 149 in the Second Part of the Tax Code of the Russian Federation the Government of the Russian Federation resolves:

To approve the appended list of major and vitally necessary medical equipment, the sale of which is not liable to the value-added tax.

Chairman of the Government
Of the Russian Federation

Mikhail Kasyanov

**The List of Major and Vitally Necessary Medical Equipment, the Sale of Which Is Not Liable to the
Value-added Tax on the Territory of the Russian Federation (approved by the Government
Decision No. 19 of January 17, 2002)**

No.	Code according to classification AC 005-93(ACP)
1. Mechanizing tools	943100
2. Pricking instruments	943200*
3. Cutting tools and percussion tools with a sharp (cutting edge)	943300
4. Pressing back instruments	943400
5. Instruments of multisurface action (clamping instruments)	943500
6. Probing instruments	943600
7. Medical kits	943700
8. Transmetalological articles	943800
9. Measuring instruments for functional diagnosis	944100
10. Instruments and devices for diagnosis (save measuring Instruments). Eyeglasses	944200**
11. Biological microscopes	443510
12. Medical radiation units	694140
13. Instruments and apparatuses for medical laboratory research	944300
14. Anesthesia instruments and apparatuses for medical treatment. Appliances for the replacement of the functions of organs and systems of the organism	944400
15. Medical platform balances	427434
16. Medical desk balances	427452
17. Sanitary and hygiene equipment, means for transference and carriage	945100
18. Equipment for doctor's consulting rooms and wards, equipment for laboratories and pharmacies	945200

*With the exception of medical syringes (ACP code 943480)

**With the exception of sun protective glasses (ACP code 944201), frames (A-ACP code 9442265), lens for correcting eyesight (ACP code 948000), glasses and protective masks (A-ACP code 944266).

Notes: 1. Medical equipment enumerated in the present list includes Russian and foreign medical equipment that has a registration certificate issued in the procedure established by the Ministry of Public Health of Russia.

2. The inclusion of Russian medical equipment to the medical equipment enumerated in the present list is confirmed by the correspondence of the codes of the classification AC 005-93 (ACP), cited in the present list, to ACP codes indicated in the state standard, the branch standard and specification.