

**DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION  
NO. 357 OF MAY 10, 2001 ON THE INTRODUCTION OF ADDITIONS TO  
THE LIST OF TECHNICAL MEANS, USED EXCLUSIVELY FOR  
PROPHYLAXIS OF DISABILITY AND REHABILITATION OF DISABLED  
PERSONS, THE REALIZATION OF WHICH IS NOT LIABLE TO VALUE-  
ADDED TAX**

In compliance with the Federal Law on Introduction of Amendments and Additions to Part Two of the Tax Code of the Russian Federation ("Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 1, Part II, item 18) the Government of the Russian Federation hereby resolves:

To state the section "Prosthetic Appliances, Raw Materials for Their Manufacture and Half-Finished Products for Them" of the List of Technical Means, Used Exclusively for Prophylaxis of Disability and Rehabilitation of Disabled Persons, the Realization of Which Is not Liable to Value-Added Tax, endorsed by Decision of the Government of the Russian Federation No. 998 of December 21, 2000 (Sobraniye Zakonodatelstva Rossiyskoy Federatsii, 2001, No. 1, Part II, item 129), in the following wording:

**"Prosthetic Appliances, Raw and Other Materials for Their  
Manufacturing and Half-Finished Products for Them"**

**21.** Prosthetic appliances (including upper and lower artificial limbs, eye, ear, nose, palatal, denture, mammary gland, genital, combined, medical and cosmetic prosthetic appliances), raw and other materials for their manufacture and half-finished products for them.

**22.** Orthopedic appliances (including orthopedic apparatuses of upper and lower limbs, recliners, orthopedic corsets, obturators, abdominal belts, brassieres, braces and semi-braces for mammary glands, tutors, corrigible appliances for upper and lower limbs), raw and other materials for their manufacture and half-finished products for them.

**23.** Orthopedic foot-wear (complex and simple), foot-wear for apparatuses and prosthetic appliances, orthopedic lasts, inset orthopedic corrigible appliances (including insoles and semi-insoles) as well as raw and other materials for their manufacture and half-finished products for them".

Chairman of the Government  
of the Russian Federation

M. Kasyanov