

DECISION OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 998 OF DECEMBER 21, 2000 ON THE APPROVAL OF THE LIST OF TECHNICAL APPLIANCES USED EXCLUSIVELY FOR THE PROPHYLAXIS OF DISABILITY OR FOR THE REHABILITATION OF INVALIDS, WHOSE REALIZATION SHALL NOT BE SUBJECT TO LEVYING WITH VALUE-ADDED TAX (with the Amendments and Additions of May 10, 2001)

In conformity with Item 2 of Article 149 of the Tax Code of the Russian Federation, the Government of the Russian Federation hereby resolves as follows:

1. To approve the hereto enclosed List of Technical Appliances Used Exclusively for the Prophylaxis of Disability or for the Rehabilitation of Invalids, Whose Realization Shall Not Be Subject to Levying with Value-Added Tax.

2. The present Decision shall come into force as from January 1, 2001.

Chairman of the Government
of the Russian Federation

M. Kasyanov

The List of Technical Appliances Used Exclusively for the Prophylaxis of Disability or for the Rehabilitation of Invalids, Whose Realization Shall Not Be Subject to Levying with the Value Added Tax (Approved by Decision of the Government of the Russian Federation No. 998 of December 21, 2000)

Technical Appliances, Including Automobiles and Motorized Vehicles and Materials

1. Canes, crutches, supports (including go-carts, special pens and support sticks).
2. Wheel-chairs and carts for invalids (including those hand- and electrically-driven, with a bicycle gear and with microprogramming control).
3. Motorized wheel-chairs.
4. Manual-control automobiles and equipment for them (including mechanisms for loading a wheel-chair, swivelling seats, appliances for fastening a wheel-chair), manual-control devices (including mechanical, electrical and pneumohydraulic) and those for re-equipping cars.
5. Specially equipped transportation facilities intended exclusively for carrying invalids (among them those with special lifts for invalids, with handrails and fastening items and with safety and informational devices).
6. Special appliances for the exchange of information, for the receipt and transfer of information for invalids with impaired eyesight, hearing and vocal chords, which may be used only for the prophylaxis of disability or for the rehabilitation of invalids (including vibrotactile devices, special telephone apparatuses, sound-amplifiers for personal and for collective use, hearing aids, including implanted items, teletext decoders for the reception of television programmes with concealed subtitles, displays, videosystems with a depiction magnifier for personal and for collective use, optical devices (lenses), reading systems and those for the transformation of text into the other forms of reproduction, "talking book" appliances, books with the special fonts, cinema and video films with subtitles, relief graphical aids, including atlases, maps, globes, acoustic beacons, locators, voice-formation apparatuses, communicators for the blind and deaf, talk appliances, synthesized speech devices, Braille typewriters and devices for writing in relief-point and flat-bed printing type).
7. Special devices for the self-servicing and care of invalids (including prophylactic, anti-bedsores and orthopedic pillows and mattresses, medical beds with the lifting and fixing devices, functional wheel chairs and arm-chairs with detachable parts, handrails, lifting and shifting equipment, and special devices for using personal hygiene items).
8. Appliances for cooking and taking in food adapted for invalids (including special scales and timers with an acoustic terminal, devices for cleaning and cutting food, and special tableware).
9. Devices for seizing and shifting articles (including fasteners for tableware, keys, tools, telephone receivers, cuff-fasteners, anti-slide and magnetic bands, mats, clamps, long-arm hooks, sticks with pincers and magnets).
10. Appliances for putting on and taking off garments (including those for buttoning up, putting on and taking off individual clothing items, special buttons and support rack for putting on outer clothing).
11. Special equipment for toilet rooms (including lavatory pans with elbow-rests, supports, handrails and children's props, showers and hair driers, arm-chairs and chairs with the sanitary equipment).
12. Special devices for control and use of domestic appliances which may be used only for the prophylaxis of disability or for rehabilitation of invalids (including switches, foot levers and distance-control hand levers).

13. Devices for the exertion of control ensuring comfortable conditions for invalids' vital activity, which may be used only for prophylaxis of disability or for rehabilitation of invalids (among them thermometers, barometers, air humidifiers, air purifiers, heaters, hot-air driers and smell-absorbers).

14. Special-purpose clothes for invalids made to individual orders, or other kinds of special clothes which may be used only for prophylaxis of disability or for rehabilitation of invalids (including compression clothes, compression and protection gloves, stockings, socks, helmets, wastecoats, fixing belts, feet bags, trousers and skirts for moving about in a wheel-chair).

15. Special technical appliances for training invalids and for the performance of labour activity by them, which may be used only for the prophylaxis of disability or for the rehabilitation of invalids (including sewing and knitting machines adapted for invalids, weaving and knitting frames, tailoring devices with magnified figures and relief divisions, appliances for ironing and for house-cleaning, for carrying out pottery, furriery, gardening and kitchen-gardening, for stone and bone cutting, for stamping, music, painting, sports, hunting and fishing).

16. Technical facilities for equipping the premises used exclusively for the prophylaxis of disability or for the rehabilitation of invalids, including training (among other things, special furniture adapted for invalids, lighting apparatuses, special blackboards, electronic lenses, audio classes, computer classes, blind and deaf classes, classes for studies in a lying position, props for textbooks and devices for turning pages).

17. Technical appliances for developing in invalids the skill of orientation in space, independent movement, everyday self-care, for training speech, writing and communication, the ability to distinguish and compare objects, and for training in programming, informatics and personal safety rules.

18. Teaching games for invalids, intended exclusively for prophylaxis of disability and for rehabilitation of invalids (including meccanos, lotto, checkers, chess and games for developing minute hand-motility).

19. Special training and sports equipment for invalids (including breathing-training, weight-lifting, surdologopedic and ophthalmological simulators specially adapted for invalids, bicycle trainers, running tracks, appliances for the development of the upper and lower extremities and of the body, as well as for training the statodynamic function and coordination of movements), which may be used only for the prophylaxis of disability or for the rehabilitation of invalids.

20. Equipment and technical appliances for the medical rehabilitation of invalids (including those for the massage and simulation of various body segments, impicators, pneumocostumes, massage chairs and tables, pacemakers, muscle and pain-fighting stimulators).

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 manufacturing and half-finished products for them.

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