

INDICATIVE LIST OF PRODUCTS TO BE IMPORTED DUTY – VAT FREE

on the basis of Commission Decision on relief from import duties and VAT exemption on importation granted for goods to be distributed or made available free of charge to persons fleeing the Russian aggression in Ukraine

(30/05/2022)

According to Commission’s Decision (EU) 2022/1108, goods to be distributed or made available to persons fleeing the Russian aggression in Ukraine shall be admitted free of import duties and value-added tax.

In view of the above, the Commission has elaborated the following indicative list which is based on the most referred product descriptions in the import duty relief/VAT exemption requests submitted by Member States.

The indicative list will serve as guidance to Member States but it is not exhaustive and leaves discretion for Member States to act according to their particular national needs.

	Product names	GOODS/PRODUCT DESCRIPTION	CN Codes	(MFN) Duty Rate
1	Food	Fruit, dried, mixtures of nuts or dried fruits	0813	5.6%
		Milk and cream, not concentrated nor containing added sugar or other sweetening matter	0401	Variable
		Milk and cream, concentrated or containing added sugar or other sweetening matter	0402	Variable
		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	0403	Variable
		Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	0404	Variable
		Butter and other fats and oils derived from milk; dairy spreads	0405	Variable
		Cheese and curd	0406	Variable
		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	0901	
		Tea, whether or not flavoured	0902	Variable

2	Tissues, towels, tablecloths, serviettes, bedsheets	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	4818	Free
3	Blankets	Blankets and travelling rugs	6301	Variable
		Bedspreads	6304	Variable
4	Tents	Tents of synthetic fibres	6306 22 00	12
		Tents of other textile materials	6306 29 00	12
		Plastic Tents	3926 90 97	12
5	Mattresses, Sleeping bags	Pneumatic mattresses	6306 40 00	12
		Mattresses	9404 21 9404 29	
		Sleeping bags	9404 30 00	3,7
6	Swabs	Wadding, gauze, bandages, cotton sticks and similar articles	30 05 90 10	Free
			30 05 90 99	Free
7	Masks	- Textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. - FFP2 and FFP3 face masks	6307 90 10	12%
			6307 90 93 6307 90 95	6,3%
			6307 90 98	
		Paper surgical masks	4818 90 10	Free
			4818 90 90	Free
		Gas masks with mechanical parts or replaceable filters for protection against biological agents. Also includes such masks incorporating eye protection or facial shields	9020 00 00	1,7%
8	Gloves	Plastic gloves	3926 20 00	6,5%
		Surgical rubber gloves	4015 11 00	2%
		Other rubber gloves	4015 19 00	2,7%
		Knitted or crocheted gloves which have	6116 10	8,9%

		been impregnated or covered with plastics or rubber		
		Textile gloves that are not knitted or crocheted	6216 00	7,6%
9	Brooms and Brushes	Brooms and Brushes	9603 10 00	3,7%
10	Books	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets	4901	Free
11	Toys	Toys	9503 00	Free or 4,7%
12	Hand washing soap	Soap and organic surface-active products and preparations for toilet use	3401 11 00	Free
			3401 19 00	Free
		Soap and organic surface-active products and preparations	3401 20 10	Free
		Soap in other forms	3401 20 90	Free
		Organic surface-active agents (other than soap) -Cationic	3402 12	Free
		Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	3401 30 00	4%
13	3% hydrogen peroxide in litres Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	Hydrogen peroxide, whether or not solidified with urea	2847 00 00	5,5%
		Hydrogen peroxide in bulk		
		Hand sanitizer	3808 94	6%
		Other disinfectant preparations		
14	Static converters	Static converters	8504 40	Free
15	Telephone sets	Telephone sets , other apparatus for the transmission or reception of voice, images or other data, parts	8517	Free
16	Electric generators	Electric generators	8501	4,7% and 2,7%
17	Luminaires and lighting fittings	Luminaires and lighting fittings including searchlights and spotlights and parts thereof	9405	Variable