



World Customs Organization
Organisation mondiale des douanes

**Prepared jointly with the
World Health Organization (WHO)**

HS classification reference for Covid-19 medical supplies 3.0 Edition

This replaces the previous edition of this list.

(Changes since last edition: * new item; ** updated description; *** updated classification.)

Note:

This list is provided as an indicative list only and only includes a limited number of items. It does not have legal status. Please consult with the relevant Customs administration in relation to classification at domestic levels (7 or more digits) or in the event of any discrepancy between their practice and this list.

All classifications are done under the current international HS – HS 2017.

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Section I. COVID-19 Test kits/ Instruments and apparatus used in Diagnostic Testing		
Product	Additional information	HS 2017 Classification
COVID-19 Test kits	Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid test.	3822.00
COVID-19 Test kits	Diagnostic reagents based on immunological reactions	3002.15
COVID-19 Diagnostic Test instruments and apparatus	Instruments used in clinical laboratories for In Vitro Diagnosis	9027.80
Swab and Viral transport medium set	A vial containing a culture media for the maintenance of a viral sample and a cotton tipped swab to collect the sample put up together	3821.00

Section II. Protective garments and the like

(For disposable protective products that are not worn (e.g. drapes, bed pads), see “Section VI. Other Medical Consumables”)

Product	HS 2017 Classification
Face and eye protection	
Cellulose/paper masks (Update: classification in most countries is to 4818.90 and not 4818.50, but if in doubt, please confirm with the relevant Customs administration)	4818.90
**Textile face-masks, without a replaceable filter or mechanical parts, including surgical masks and disposable face-masks made of non-woven textiles. This includes the masks known as N95 Particulate Respirators. Note: the heading also includes N95 respirators with simple exhalation valves as these remain respirator masks and are not gas masks.	6307.90
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
Protective spectacles and goggles	9004.90
Plastic face shields (covering more than the eye area) (Update: classification in most countries is to 3926.90 and not 3926.20, but if in doubt, please confirm with the relevant Customs administration)	3926.90
Gloves	
Plastic gloves	3926.20
Surgical rubber gloves	4015.11
Other rubber gloves.	4015.19
Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	6116.10
Textile gloves that are not knitted or crocheted	6216.00
Other	
Disposable hair nets	6505.00
* “Scrub tops” – loose fit unisex tops, made of a tightly woven cotton or cotton blend (more than 50% cotton) fabric without any coating, covering or other treatment, identifiable as being of the kind used by medical staff in hospitals.	6211.42
* “Scrub bottoms” – loose fit unisex long pants, made of a tightly woven cotton or cotton blend (more than 50% cotton) fabric without any coating, covering or other treatment, identifiable as being of the kind used by medical staff in hospitals.	6211.42

Section II. Protective garments and the like (cont.)

Product	HS 2017 Classification
Protective unisex garments made of plastic sheeting, textile reinforced plastics or textile backed plastics.	3926.20
Protective unisex garments made of rubber sheeting, textile reinforced rubber or textile backed rubber.	4015.90
Paper or cellulose garments and clothing accessories such as disposable paper hospital gowns, paper shoe covers etc. These are covered here provided that they are made of paper, paper pulp, cellulose wadding or webs of cellulose fibres. Please check with the Customs administration in the importing country if they are not solely paper or cellulose as they may be classified elsewhere.	4818.50
Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun-bonded garments.	6210.10
Men's protective garments for surgical/medical use made of woven textiles of that are impregnated, coated, covered or laminated with plastics.	6210.40
Men's protective garments made of rubberised textile fabrics.	6210.40
Women's or unisex protective garments for surgical/medical use made of woven textiles of that are impregnated, coated, covered or laminated with plastics.	6210.50
Women's or unisex protective garments made of rubberised textile fabrics.	6210.50
* "Protective apron" – made of plastic, disposable	3926.20
* Boot covers/overshoes – made of plastic or rubber, disposable	3926.90 4016.99
* Boot covers/overshoes – made of cellulose/paper, disposable	4818.90
* Boot covers/overshoes – made of non-woven textiles, disposable	6307.90

Section III. Disinfectants and sterilisation products

(For soaps, see “Section VI. Other Medical Consumables”)

Product	Additional information	HS 2017 Classification
Alcohol solution	Undenatured, containing by volume 80% or more ethyl alcohol	2207.10
Alcohol solution	Undenatured, 75% ethyl alcohol	2208.90
Hand sanitizer	A liquid or gel generally used to decrease infectious agents on the hands, alcohol-based type.	3808.94
Other disinfectant preparations	Put up in forms or packings for retail sale such as rubs and wipes impregnated with alcohol or other disinfectants.	3808.94
Medical, surgical or laboratory sterilisers, including autoclaves	Function using steam or boiling water	8419.20
Hydrogen peroxide in bulk	Bulk H ₂ O ₂ whether or not with solidified with urea.	2847.00
Hydrogen peroxide presented as a medicament	H ₂ O ₂ put up for internal or external use as a medicine, including as an antiseptic for the skin. Only covered here if in measured doses or in forms or packings for retail sale (including directly to hospitals) for such use.	3004.90
Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	H ₂ O ₂ put up as cleaning solutions for surfaces or apparatus.	3808.94
Other chemical disinfectants	Put up in forms or packings for retail sale as disinfectants or as disinfectant preparations, containing alcohol, benzalkonium chloride solution or peroxyacids, or other disinfectants. This includes sodium dichloroisocyanurate (NaDCC) and calcium hypochlorite (65-70% active chlorine) when put up with a measurement spoon in the forms normally sold directly to hospitals and the like. (Bulk NaDCC would be classified in subheading 2933.69. Bulk calcium hypochlorite would be classified in subheading 2828.10)	3808.94
*Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		2905.12

Section III. Disinfectants and sterilisation products

(For soaps, see “Section VI. Other Medical Consumables”)

Product	Additional information	HS 2017 Classification
*Formic acid and its salts		2915.11 2915.12
*Salicylic acid and its salts		2918.21
*Ultra-violet lamps		8539.49
*Ultra-violet LED lamps		8539.50
*Ultra-violet irradiation equipment for disinfection purpose		8543.70

Section IV. Oxygen Therapy equipment and pulse oximeters

Product	Additional information	HS 2017 Classification
Medical ventilators (artificial respiration apparatus)	Provides ventilation by moving breathable air into and out of the lungs. This includes both: <ul style="list-style-type: none"> • ventilator machines and • compressible self-refilling ventilation bags that are normally supplied with a valve and mask (also known as 'bag valve mask' (BVM) ventilators). 	9019.20
**Extracorporeal membrane oxygenation (ECMO)	Provides prolonged cardiac and respiratory support by removing blood from the person's body and artificially removing the carbon dioxide and oxygenating red blood cells. (NOTE: some countries classify ECMOs to 9018.90, please check if in doubt as to the importing country's practices.)	
Continuous Positive Airway Pressure (CPAP) units	Positive airway pressure ventilators, which apply mild air pressure on a continuous basis, to keep the airways continuously open in people who are able to breathe spontaneously on their own, but need help keeping their airway unobstructed.	
Bilevel positive airway pressure (BiPap or BPap) units	Similar to CPAP unit, except that the pressurized air is delivered at two alternating levels with a higher inspiratory positive airway pressure (IPAP) and a lower expiratory positive airway pressure (EPAP).	
Oxygen concentrators (See "Section VIII. Other" for oxygen generating plants and "Section VI. Other Medical Consumables" for oxygen)	Devices designed to concentrate oxygen from ambient air and deliver the concentrated oxygen, typically through an attached nasal cannula (or prongs), to a patient requiring oxygen therapy. These differ from oxygen plant in that they supply oxygen directly to patients according to their specific needs.	
Oxygen humidifiers for oxygen therapy applications	Medical devices that can be integrated into oxygen delivery systems to humidify supplemental oxygen when it is delivered at higher-than-standard flow rates, or the method of oxygen delivery bypasses the nose (e.g., through nasopharyngeal catheters).	

Section IV. Oxygen Therapy equipment and pulse oximeters (cont.)

Product	Additional information	HS 2017 Classification
Oxygen delivery devices to supply oxygen from the device to the patient	<ul style="list-style-type: none"> • Oxygen masks; • Venturi masks; • Oxygen tents; • Oxygen head boxes; and • Similar oxygen delivery devices 	9019.20
	Nasal prongs (nasal cannulae): nasal cannulae consist of plastic tubes that end in two short tapered prongs that are placed in the nostrils for delivering oxygen.	9018.39
	Nasal catheter: a thin, flexible tube that is passed into the nose and ends with its tip in the nasal cavity for delivering oxygen.	9018.39
Flowmeter, Thorpe tube for oxygen 0-15L/min	The Thorpe tube flowmeter is composed of inlet and outlet ports, a regulator, a valve and a clear tapered measuring tube. It is suitable for connection with various medical gas sources, such as centralized system, cylinders, concentrators or compressors. Standard (absolute, non-compensated) and pressure-compensated flowmeter versions, suitable for specific flow ranges.	9026.80
Flow splitters	A device intended to distribute medical oxygen from a single source to multiple independent outlets.	9019.20
Pulse oximeters	Devices for measuring the oxygen saturation of haemoglobin in arterial blood (SpO ₂). They use the principle of differential light absorption to determine SpO ₂ when the sensor (also called a probe) is applied to an area of the body (e.g. a finger, toe or earlobe).	9018.19

Section V. Other medical devices and equipment		
Product	Additional information	HS 2017 Classification
Computed tomography (CT) scanners	Uses a rotating X-ray machine to image thin slices of the body to diagnose diseases such as pneumonia.	9022.12
Ultrasound machines	Portable ultrasound machines are usually imported with their own specifically designed trolley and accessories	9018.12
Electrocardiograph	Portable electrocardiographs are normally presented with various accessories	9018.11
Multiparametric Patient Monitoring devices	Monitoring stations used for the continuous monitoring of <i>multiple</i> vital signs.	9018.19
Laryngoscopes	*It is noted that there is some variance between administrations as to the classification of endoscopes as either electro-diagnostic apparatus or other medical apparatus – please check with the relevant Customs administration	9018.19 or 9018.90*
Colorimetric end tidal CO ₂ detector	Sizes compatible with child and adult endotracheal tube. Single use.	9027.80
**Infrared thermometers/ digital thermometers		9025.19
Stethoscopes		9018.90
Magill intubation forceps	Angled forceps used to guide a tracheal tube into the larynx or a nasogastric tube into the oesophagus under direct vision	9018.90
Intubation kits	Reusable intubation kits	9018.90
Infusion pump, with or without accessories	It is noted that there is some variance between administrations as to the classification of infusion pumps as either pumps or other medical apparatus – please check with the relevant Customs administration	8413.19 or 9018.90
Electronic drop counter, IV fluids	Counts the drops and calculates real-time drop rate	9028.20
Medical suction pumps	Used to clear the airway of bodily secretions	9018.90
Medical drills for vascular access	May be presented with accessories	9018.90
Kidney basins	Shallow kidney-shaped basins made of stainless steel and used for the collection of bodily discharges and other sanitary purposes	7324.90

Section VI. Other Medical Consumables

Product	Additional information	HS 2017 Classification
Medical oxygen* (* Some countries may require cylinders to be separately reported as well as the oxygen – check with the relevant Customs administration if unsure.)	Medical oxygen has as a minimum 82% pure oxygen, is free from any contamination, and is generated by an oil-free compressor. This subheading includes both compressed oxygen supplied in cylinders and liquid oxygen.	2804.40
Wadding, gauze, bandages, cotton sticks and similar articles	Impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical use.	3005.90
Surgical tape	Self-adhesive, hypoallergenic	3005.10
Transparent adhesive plasters		3005.10
Soap	Liquid or powder form (This covers liquid solutions of soap in water, whether or not with a small quantity (generally not exceeding 5 %) of alcohol or glycerol added, but not containing synthetic organic surface-active products)	3401.20
	Bar form (including medicated bars of soap for toilet use)	3401.11
Liquid or cream hand or skin washes put up for retail sale	Mixtures of organic surface-active agents and other substances, (whether or not containing soap), put up in containers for retail sale.	3401.30
Syringes, with or without needles		9018.31
Tubular metal needles and needles for sutures		9018.32
Needles (except for tubular metal needles and needles for sutures), catheters, cannulae and the like	Includes, among other things: <ul style="list-style-type: none"> • endotracheal tubes (catheters), with or without cuffs; • Nasopharyngeal airways (catheters); and • Oropharyngeal airways (catheters). Endotracheal tube introducers (bougies or stylets) are also classified here by virtue of Note 2 to Chapter 90.	9018.39
Intubation kits	Single use disposable intubation kits	9018.90

Section VI. Other Medical Consumables (cont.)

Product	Additional information	HS 2017 Classification
Disposable emergency cricothyrotomy set	Set for performing an emergency incision or puncture through the skin and cricothyroid membrane to establish a patient airway during certain life-threatening situations	9018 (subheading will depend on set contents)
Plastic hazardous waste disposal bags	Disposal bag for bio-hazardous waste, with "Bio Hazard" print, autoclavable polypropylene, 50 or 70 micron thickness	3923.29
Urine bags	Plastic bags for collecting urine, with outlet tap, with non-return valve	3926.90
Body bags – infection control grade, plastic	Non-porous bags designed specifically to hold human bodies safely. Specific standards apply to infection control grade bags	3926.90
Paper bed sheets		4818.90
Conductive gel for use in an ECG or ultrasound procedure	Used between the body and the ECG or ultrasound instruments to reduce the body's impedance	3006.70
Lubricating jelly	Lubricant for medical procedures	3006.70
X-Ray film or plates, flat	Sensitised and unexposed	3701.10
X-Ray film or plates, in rolls	Sensitised and unexposed	3702.10
* Single-use drapes	Made up of fabrics of heading 56.03, of a kind used during surgical procedures	6307.90
* Absorbent pads of non-woven textiles for hospital beds	Non-woven textile pads, whether or not impregnated, coated, covered or laminated, that are in rolls for cutting as required or are simply cut into squares or rectangles without further working	56.03 (Classification at subheading level depends on the weight of pads)
	Pads made primarily of non-woven textiles, but further worked into other forms, e.g. hemmed pads or pads assembled into multiple layers (NOTE: some countries classify such pads to 63.04, please check if in doubt as to the importing country's practices.)	6307.90

Section VII. Vehicles		
Product	Additional information	HS 2017 Classification
Wheelchairs	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	8713.10 8713.90
Ambulances	Classification at subheading level depends on the type of engine.	8703
Mobile clinics vehicles	Mobile clinics (medical) with operating theatre, anaesthetic equipment and other surgical apparatus.	8705.90
Mobile radiological vehicles	Mobile radiological units (e.g., fitted with an examination room, dark room and complete radiological equipment).	8705.90

Section VIII. Other		
Product	Additional information	HS 2017 Classification
Medical or surgical furniture	Includes operating tables, examination tables, hospital beds with mechanical fittings, specially designed tables for instruments, anaesthetic or surgical supplies, and their parts.	9402.90
Pressure Swing Adsorption (PSA) oxygen plant for a central oxygen supply system of medical grade oxygen.	Large, onsite, central source of medical grade oxygen that is piped directly to terminal units within patient areas or used to refill cylinders. Plants adsorb nitrogen out of ambient air and filter out contaminants to provide a supply of oxygen that can be used in various oxygen therapy apparatus. They do not act as therapeutic devices themselves, but simply create a supply of oxygen for use in therapeutic devices.	8421.39
Empty medical gas cylinders, portable, for oxygen, fitted with a valve and a pressure and flow regulator	Steel or steel alloy	7311.00
	Aluminium	7613.00
*Tents for setting up field hospitals, including temporary canopies	Plastic Tents	3926.90
	Made of synthetic fibres or other textile materials	6306.22 6306.29
*Decontamination / sanitizing tunnels or chambers	Portable decontamination chambers consisting of a tent fitted with spraying equipment or Walk-in or walk-through spraying chambers designed to wash down people in order for decontamination or sterilisation purposes	8424.89
*Laboratory, hygienic or pharmaceutical glassware	Whether or not graduated or calibrated	7017.10 7017.20 7017.90

Members are invited to share information on additional items not mentioned above to update the list through the following email: hs@wcoomd.org

Note: This List has taking into consideration of the latest WHO Coronavirus disease (COVID-19) technical guidance on COVID-19 Critical Items:

[https://www.who.int/publications-detail/disease-commodity-package---novel-coronavirus-\(ncov\)](https://www.who.int/publications-detail/disease-commodity-package---novel-coronavirus-(ncov))

<https://www.who.int/emergencies/diseases/novel-coronavirus-2019/technical-guidance/covid-19-critical-items>

ADDITIONAL INFORMATION ON NATIONAL CLASSIFICATION LISTS OF MEDICAL SUPPLIES

The following are links to Members sites for their national lists of medical supplies. Members are invited to share any links which are missing.

Algeria:

<http://www.douane.gov.dz/spip.php?article427&lang=fr>

Brazil:

<http://camex.gov.br/tarifa-externa-comum-tec/listacovid>

Canada:

<https://www.cbsa-asfc.gc.ca/publications/cn-ad/cn20-12-eng.html>

Chile:

<https://www.aduana.cl/listado-referencial-de-clasificacion-arancelaria-de-mercancias-criticas/aduana/2020-03-26/162444.html>

China:

<http://www.customs.gov.cn/customs/302249/302270/302272/3044873/index.html>

El Salvador:

<https://www.mh.gob.sv/downloads/pdf/700-DGA-BO-2020-35202.pdf>

Eurasian Economic Commission:

<http://www.eurasiancommission.org/ru/covid-19/Pages/measures.aspx>

European Union:

https://ec.europa.eu/taxation_customs/covid-19-taxud-response/covid-19-waiving-vat-and-customs-duties-vital-medical-equipment_en

Guatemala:

<https://portal.sat.gob.gt/portal/procedimientos-aduanas/#1555105696969-b63cb78b-45a9>

Korea:

<https://www.customs.go.kr/streamdocs/view/sd;streamdocId=72059181459048554>

Lithuania:

<https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/d2c2e1a27b6211eaa38ed97835ec4df6/assr>

Morocco:

<http://www.douane.gov.ma/dms/loadDocument?documentId=81368&application=circulaire>

Panama:

https://www.ana.gob.pa/w_ana/images/ANA_pdf/ident_produc_criticos.pdf

Senegal:

https://www.douanes.sn/sites/default/files/fichiers/COVID%20-%20AVIS%20USAGE_RS_0.pdf

South Africa:

[https://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-COVID19-Reg-2020-07a%20-%20ITAC%20VAT%20Rebate%20412.11%20CRITICAL%20MEDICAL%20SUPPLIES%20re%20COVID-19%20\(Versie%203%20-%206%20May%202020\).pdf](https://www.sars.gov.za/AllDocs/LegalDoclib/SecLegis/LAPD-LSec-COVID19-Reg-2020-07a%20-%20ITAC%20VAT%20Rebate%20412.11%20CRITICAL%20MEDICAL%20SUPPLIES%20re%20COVID-19%20(Versie%203%20-%206%20May%202020).pdf)

United Kingdom:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/882397/COVID-19_Commodity_Codes_List04-20.csv/preview

Uruguay:

<https://www.aduanas.gub.uy/innovaportal/file/21553/1/resolucion-mef.pdf>