


# 5% VAT Reduction On Selected Medical Supplies

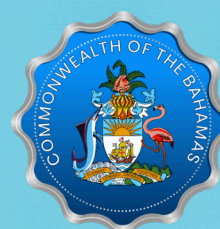
 **Effective Sep 1st**

Selected medical  
supplies will be  
reduced from 10%  
to 5%.



For more details:  
 [www.inlandrevenue.finance.gov.bs](http://www.inlandrevenue.finance.gov.bs)

Ref: Value Added Tax (Amendment)(No.2) Act, 2025



DEPARTMENT OF  
INLAND REVENUE  
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# 5% VAT Reduced Items

Tariff Code	Description
3001.2000	Extracts of glands or other organs or of their secretions
3001.9010	Stem Cells
3001.9090	Other
3002.1210	Stem cells
3002.1290	Other
3002.1300	Immunological products, unmixed, not put up in measured doses or in forms or packing's for retail sale
3002.1400	Immunological products, mixed, not put up in measured doses or in forms or packing's for retail sale
3002.1500	Immunological products, put up in measured doses or in forms or packing's for retail sale
3002.4100	Vaccines for human medicine
3002.4200	Vaccines for veterinary medicine
3002.4900	Other
3002.5100	Cell therapy products

Tariff Code	Description
3002.5900	Other
3002.9000	Other
3003.1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3003.2000	Other, containing antibiotics
3003.3100	Containing insulin
3003.3900	Other
3003.4100	Containing ephedrine or its salts
3003.4200	Containing pseudoephedrine (INN) or its salts
3003.4300	Containing norephedrine or its salts
3003.4900	Other
3003.6000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter.
3003.9000	Other
3004.1000	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3004.2000	Other, containing antibiotics
3004.3100	Containing insulin
3004.3200	Containing corticosteroid hormones, their derivatives or structural analogues

Tariff Code	Description
3004.3900	Other
3004.4100	Containing ephedrine or its salts
3004.4200	Containing pseudoephedrine (INN) or its salts
3004.4300	Containing norephedrine or its salts
3004.4900	Other
3004.5000	Other, containing vitamins or other products of Heading 29.36
3004.6000	Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter.
3004.9000	Other
3005.1000	Adhesive dressings and other articles having an adhesive layer
3005.9000	Other
3006.1000	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable
3006.3000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient
3006.4000	Dental cements and other dental fillings; bone reconstruction cements
3006.5000	First-aid boxes and kits

Tariff Code	Description
3006.6000	Chemical contraceptive preparations based on hormones, on other products of Heading 29.37 or on spermicides
3006.7000	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments
3006.9110	Colostomy bags
3006.9120	Colon hydrotherapy tubing
3006.9190	Other
3006.9300	Placebos and blinded (or double-blinded) clinical trial kits for a recognized clinical trial, put up in measured doses.
3401.19	Other
3401.1930	Babywipes
4818.9010	Bed Pads
9018.3110	Insulin syringes with or without needles
9018.3190	Other
9018.3200	Tubular metal needles and needles for sutures
9018.3900	Other
9018.9030	Lancets
9018.9040	Blood pressure measuring instrument
9027.8910	Blood glucose meters
9619.0010	Napkins and napkin liners for infants
9619.0020	Feminine sanitary towels and tampons
9619.0030	Other disposable under garments (Adult undergarments)
9619.0090	Other