



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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April 13, 2020

CUSTOMS MEMORANDUM CIRCULAR  
NO. 111-2020

To: All Deputy Commissioners  
All Service Directors  
All District/Port Collectors  
All Others Concerned

**SUBJECT: WORLD CUSTOMS ORGANIZATION (WCO) HS CLASSIFICATION REFERENCE FOR COVID-19 MEDICAL SUPPLIES**

With reference to the 09 April 2020 Harmonized System classification jointly prepared by the World Customs Organization (WCO) and World Health Organization (WHO) for Covid-19 medical supplies, all concerned are informed on the ASEAN Harmonized Tariff Nomenclature (AHTN) codes enumerated as follows:

**Section I. COVID-19 Test kits/ Instruments apparatus used in Diagnostic testing**

Product	Additional Information	AHTN Classification
COVID-19 Test kits	Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid	3822.00.90
COVID-19 Test kits	Diagnostic reagents based on immunological reactions	3002.15.00 3002.19.00
COVID-19 Diagnostic Test instruments and apparatus	Instruments used in clinical laboratories for In Vitro Diagnosis	9027.80.30 9027.80.40
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	3821.00.10 3821.00.90

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**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")

<b>Product</b>	<b>AHTN Classification</b>
<b>Face and eye protection</b>	
Cellulose/paper masks	4818.50.00
Textile facemasks, 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.	6307.90.40 6307.90.90
Gas masks with mechanical parts of replaceable filters for protection against biological agents. Also includes such masks incorporating eye protection or facial shields.	9020.00.00
Protective spectacles and goggles	9004.90.50 9004.90.90
Plastic face shields (covering more than the eye area)	3926.90.49
<b>Gloves</b>	
Plastic gloves	3926.20.90
Surgical rubber gloves	4015.11.00
Other rubber gloves	4015.19.00
Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	6116.10.90
Textile gloves that are knitted or crocheted	6216.00.10
<b>Other</b>	
Disposable hair nets	6505.00.20
Protective unisex garments made of rubber sheeting, textile reinforced rubber or textile backed rubber.	4015.90.10
Paper or cellulose garments and clothing accessories such as disposable paper hospital gowns, paper shoe covers etc. These are covered here provided they are made of paper, paper pulp, cellulose wadding or webs of cellulose fibres.	4818.50.00

Protective garments for surgical / medical use made of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun-banded garments.	6210.10.11
Other protective garments of textiles off rubberized textile fabrics or woven fabrics that are impregnated, coated covered or laminated (fabrics of heading 59.03, 59.06 or 59.07). Actual classification will depend on type of garment and if for males or females. Example: a unisex full body woven suit impregnated with plastics would be classified under 6210.50-other women's or girls' garments.	6210.20.30 6210.30.30 6210.40.20 6210.50.20

### Section III. Disinfectants and sterilization products

(For soaps, see "Section VI. Other medical Consumables")

Product	Additional information	AHTN Classification
Alcohol Solution	Undenatured, containing by volume 80% or more ethyl alcohol	2207.10.00
Alcohol Solution	Undenatured, 75% ethyl alcohol	2208.90.99
Medical, surgical or laboratory sterilizers, including autoclaves	Function using steam or boiling water	8419.20.00
Hydrogen peroxide in bulk	Bulk H <sub>2</sub> O <sub>2</sub> whether or not with solidified with urea	2847.00.10 2847.00.90
Hydrogen peroxide presented as medicament	H <sub>2</sub> O <sub>2</sub> 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 retails sale (including directly to hospitals) for such use	3004.90.30
Hand sanitizer	A liquid or gel generally used to decrease infectious agents on the hands, alcohol-based type.	
Other disinfectant preparations	Put up in forms or packings for retails sale such as rubs and wipes	

	impregnated with alcohol or other disinfectants	
Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	H <sub>2</sub> O <sub>2</sub> put up as cleaning solutions for surfaces or apparatus	3808.94.10 3808.94.20
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)	3808.94.90

#### Section IV. Oxygen Therapy equipment and pulse oximeters

Product	Additional information	AHTN 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"> <li>● <b>Ventilator machines</b> and</li> <li>● <b>Compressible self-refilling ventilation</b> bags that are normally supplied with a valve and mask (also known as 'bag valve mask' (BVM) ventilators).</li> </ul>	
Extracorporeal membrane oxygenation	Provides prolonged cardiac and respiratory support by removing	

(ECMO)	blood from the person's body and artificially removing the carbon dioxide and oxygenating red blood cells.	9019.20.00
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 patient requiring oxygen therapy.  <b>These differ from oxygen plant in that they supply oxygen directly to patients according to their specific needs.</b>	9019.20.00
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).	
Flow splitters	A device intended to distribute medical oxygen from a single source to multiple independent	

	outlets.	
Oxygen delivery devices to supply oxygen from the device to the patient	<ul style="list-style-type: none"> <li>● <b>Oxygen masks;</b></li> <li>● <b>Venturi masks;</b></li> <li>● <b>Oxygen tents;</b></li> <li>● <b>Oxygen head boxes;</b> and</li> <li>● Similar oxygen delivery devices</li> </ul>	
	<p><b>Nasal Prongs (nasal cannulae):</b> nasal cannulae consist of plastic tubes that end in two short tapered prongs that are placed in the nostrils for delivering oxygen.</p>	9018.39.10
	<p><b>Nasal catheter:</b> a thin, flexible tube that is passed into the nose and ends with its tip in the nasal cavity for delivering oxygen.</p>	9018.39.90
Flowmeter, Thorpe tube for oxygen 0-15L/min	The Thorpe tube flowmeter is composed of inlet 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.	9026.80.10 9026.80.20
Pulse oximeters	Devices for measuring the oxygen saturation of haemoglobin in arterial blood (SpO <sub>2</sub> ). They use the principle of differential light absorption to determine SpO <sub>2</sub> when the sensor (also called a probe) is applied to an area of the body (e.g. finger, toe or earlobe).	9018.19.00

**Section V. Other medical devices and equipment**

<b>Product</b>	<b>Additional information</b>	<b>AHTN Classification</b>
Computed tomography (CT) scanners	Uses a rotating X-ray machine to image the thin slices of the body to diagnose diseases such as pneumonia.	9022.12.00
Ultrasound Machines	Portable ultrasound machines are usually imported with their own specifically designed trolley and accessories	9018.12.00
Electrocardiograph	Portable electrocardiographs are normally presented with various accessories	9018.11.00
Multiparamedic Patient Monitoring devices	Monitoring stations used for the continuous monitoring of <i>multiple</i> vital signs.	9018.19.00
Laryngoscopes	Electrodiagnostic apparatus	9018.90.30A
Colorimetric end tidal CO <sub>2</sub> detector	Sizes compatible with child and adult endotracheal tube. Single use.	9027.80.40
Infrared thermometers		9025.19.19 9025.19.20
Stethoscopes		
Magill intubation forceps	Angled forceps used to guide a tracheal tube into the larynx or a nasogastric tube into the oesophagus under direct vision	9018.90.20
Intubation kits	Reusable intubation kits	9018.90.30A
	Single use intubation kits	9018.90.30B
Infusion pump, with or without accessories		9018.90.90
Medical suction pumps	Used to clear the airway of bodily secretions	

Medical drills for vascular access	May be presented with accessories	
Electronic drop counter, for fluids	Counts the drops and calculates real-time drop rate	9028.20.90
Kidney basins	Shallow kidney-shaped basins made of stainless steel and used for the collection of bodily discharges and other sanitary purposes	7324.90.30

**Section VI. Other Medical Consumables**

<b>Product</b>	<b>Additional information</b>	<b>AHTN Classification</b>
Medical oxygen	Medical oxygen has a minimum range 82% pure oxygen, is free from any contamination, and is generated by an oil-free compressor. This subheading includes both oxygen supplied in cylinder and liquid oxygen	2804.40.00
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.	3005.90.10 3005.90.20 3005.90.90
Surgical tape	Self-adhesive, hypoallergenic	3005.10.10
Transparent adhesive plaster		3005.10.90
Soap	Liquid or powder form	3401.20.99
	Bar form	3401.11.40
		3401.11.50
Syringes, with or without needles		9018.31.10
		9018.31.90
Tubular metal needles		9018.32.00



and needles for sutures		
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"> <li>● Endotracheal tubes (catheters), with or without cuffs;</li> <li>● Nasopharyngeal airways (catheters); and</li> <li>● Oropharyngeal tube introducers (bougies or stylets) are also classified here by virtue of Note 2 to Chapter 90</li> </ul>	9018.39.10 9018.39.90
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 disposable bags	Disposal bag for bio-hazardous waste, with "Bio-Hazard" print, autoclavable polypropylene, 50- or 70-micron thickness	3923.29.10 3923.29.90
Urine bags	Plastic bags for collecting urine, with outlet tap, with non-return valve	3926.90.39
Paper bed sheets		4818.90.00
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	3006.70.00
Lubricating jelly	Lubricant medical procedures	

### Section VII. Vehicles

Product	Additional information	AHTN Classification
Wheelchairs	Carriages for disabled persons, whether or not motorised or	8713.10.00

	otherwise mechanically propelled	8713.90.00
Mobile clinics vehicles	Mobile clinics (medical) with operating theater, anaesthetic equipment and other surgical apparatus	8705.90.90
Mobile radiological vehicles	Mobile radiological units (e.g., fitted with an examination room and complete radiological equipment).	

**Section VIII. Other**

<b>Product</b>	<b>Additional information</b>	<b>AHTN Classification</b>
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.	9402.90.10
Pressure Swing Adoption (PSA) oxygen plant for a central 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 a therapeutic devices.	8421.39.90A 8421.39.90B
Empty medical gas cylinders, portable, for oxygen, fitted with a valve and a pressure and flow regulator	Steel or steel alloy	7311.00.26 7311.00.27 7311.00.29
	Aluminum	7613.00.00

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Guerrero

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In case of doubt on the exact tariff classification of a commodity under the WCO & WHO HS classification reference, the importer, exporter and/or manufacturer could request for a ruling from the Philippine Tariff Commission.

For your information and guidance.

For records purposes, please confirm the dissemination of this Circular throughout your Offices within fifteen (15) days from receipt thereof.



**REY LEONARDO B. GUERRERO**  
Commissioner

APR 17 2020



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&



**World Customs Organization**  
**Organisation mondiale des douanes**

Prepared jointly with the  
World Health Organization (WHO)

## **HS classification reference for Covid-19 medical supplies 2<sup>nd</sup> Edition**

This replaces the previous edition of this list.

**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

<b>Section II. Protective garments and the like</b> (For disposable protective products that are not worn (e.g. drapes, bed pads), see "Section VI. Other Medical Consumables")	
<b>Product</b>	<b>HS 2017 Classification</b>
<b>Face and eye protection</b>	
Cellulose/paper masks	4818.50
Textile face-masks, <b>without</b> 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.	6307.90
Gas masks <b>with</b> 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)	3926.20
<b>Gloves</b>	
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
<b>Other</b>	
Disposable hair nets	6505.00
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
<b>Paper or cellulose</b> garments and clothing accessories such as disposable paper hospital gowns, paper shoe covers etc. These are covered here <b>provided</b> 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 <b>made up of felt or nonwovens whether or not impregnated, coated, covered or laminated</b> (fabrics of heading 56.02 or 56.03). This includes spun-bonded garments.	6210.10

<b>Section II. Protective garments and the like (cont.)</b>	
<b>Product</b>	<b>HS 2017 Classification</b>
Unisex protective garments for surgical/medical use made of woven textiles of that are impregnated, coated, covered or laminated with plastics.	6210.50
Unisex protective garments made of rubberised textile fabrics.	6210.50

<b>Section III. Disinfectants and sterilisation products</b> (For soaps, see "Section VI. Other Medical Consumables")		
<b>Product</b>	<b>Additional information</b>	<b>HS 2017 Classification</b>
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 <b>in bulk</b>	Bulk H <sub>2</sub> O <sub>2</sub> whether or not with solidified with urea.	2847.00
Hydrogen peroxide <b>presented as a medicament</b>	H <sub>2</sub> O <sub>2</sub> 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 <b>put up in disinfectant preparations for cleaning surfaces</b>	H <sub>2</sub> O <sub>2</sub> 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



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"> <li>• <b>ventilator machines</b> and</li> <li>• <b>compressible self-refilling ventilation bags</b> that are normally supplied with a valve and mask (also known as 'bag valve mask' (BVM) ventilators).</li> </ul>	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.	
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. <b>These differ from oxygen plant in that they supply oxygen directly to patients according to their specific needs.</b>	
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"> <li>• Oxygen masks;</li> <li>• Venturi masks;</li> <li>• Oxygen tents;</li> <li>• Oxygen head boxes; and</li> <li>• Similar oxygen delivery devices</li> </ul>	9019.20
	<b>Nasal prongs (nasal cannulae):</b> nasal cannulae consist of plastic tubes that end in two short tapered prongs that are placed in the nostrils for delivering oxygen.	9018.39
	<b>Nasal catheter:</b> 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 <sub>2</sub> ). They use the principle of differential light absorption to determine SpO <sub>2</sub> 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 <sub>2</sub> detector	Sizes compatible with child and adult endotracheal tube. Single use.	9027.80
Infrared 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	3401.20
	Bar form	3401.11
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"> <li>• endotracheal tubes (catheters), with or without cuffs;</li> <li>• Nasopharyngeal airways (catheters); and</li> <li>• Oropharyngeal airways (catheters).</li> </ul> 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
Disposable emergency cricothyrotomy set	Set for performing an emergency incision or puncture through the skin and cricothyroid membrane to establish a patent 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

Section VI. Other Medical Consumables (cont.)		
Product	Additional information	HS 2017 Classification
Urine bags	Plastic bags for collecting urine, with outlet tap, with non-return valve	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

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
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

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