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*Ares (2021) 2820825 - 2496 940*

Dear Honourable Member, *Dear Markus,*

Thank you for your letter of 29 March 2021 regarding the VAT Exemption for Covid-Tests, Vaccinations and Certain Medical Devices. Indeed, the Commission has been using all the instruments at its disposal to mitigate that impact of the COVID-19 pandemic on people's health and public health systems in the Union.

In response to your query, I can confirm that sixteen Member States have already notified the transposition of Council Directive (EU) 2020/2020 of 7 December 2020 amending Directive 2006/112/EC as regards temporary measures in relation to value added tax applicable to COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic.

You may find attached a table with the Member States implementing that Directive and details about the rate applied and the duration of the national measures. All Member States have opted for a zero VAT rate (or an exemption without deductibility) apart from Malta, which applies a reduced rate of 5% to COVID-19 in vitro diagnostic medical devices and services closely linked to those (a zero rate is applied to Covid-19 vaccines, though).

A few other Member States have informed us that they plan to implement Directive 2020/2020. If this has materialised, those Member States have not notified the national measures yet or their notification is pending.

I look forward to pursuing our exchanges and good cooperation.

Yours sincerely,

  
Paolo Gentiloni

*MEP Mr Markus Ferber  
European Parliament  
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**Transposition table of Council Directive 2020/2020**  
**Member States applying a zero VAT rate/VAT exemption to Covid-19 vaccines and *in vitro***  
**diagnostic medical devices (testing kits)**

Member State	Vaccine	Duration	Testing kit	Duration
BG	Yes (zero)	01.01.21-31.12.22	Yes (zero)	01.01.21-31.12.22
AT	Yes (zero)	31.12.20-01.01.23	Yes (zero)	31.12.20-01.01.23
RO	Yes (zero)	31.12.20-31.12.22	Yes (zero)	31.12.20-31.12.22
FR	Yes (zero)	15.10.20-31.12.22	Yes (zero)	15.10.20-31.12.22
EL	Yes (zero)	23.12.20-31.12.22	Yes (zero)	23.12.20-31.12.22
LU	Yes (zero)	01.01.21-31.12.22	Yes (zero)	01.01.21-31.12.22
LV	Yes (zero)	25.12.20-31.12.22	Yes (zero)	25.12.20-31.12.22
SI	Yes (zero)	31.12.20-31.12.22	Yes (zero)	31.12.20-31.12.22
CZ	Yes (zero)	? -31.12.22	Yes (zero)	? – 31.12.22
PL	Yes (zero)	07.12.20-31.12.22	Yes (zero)	07.12.20-31.12.22
CY	Yes (zero)	23.12.20-31.12.22	Yes (zero)	23.12.20-31.12.22
MT	Yes (zero) <sup>1</sup>	Services closely linked: 08.01.21-31.12.22	No (but 5%)	08.01.21-31.12.22
ES	Yes (zero)	24.12.20-31.12.22	Yes (zero)	24.12.20-31.12.22
IT	Yes (zero)	20.12.20-31.12.22	Yes (zero)	01.01.21-31.12.22
LI	Yes (zero)	01.01.21/26.05.21 <sup>2</sup> - 31.12.22	Yes (zero)	01.01.21/26.05.21 - 31.12.22
PT	Yes (zero)	18.02.21-31.12.21	Yes (zero)	18.02.21-31.12.21

<sup>1</sup> Malta enjoys a standstill derogation allowing it to apply a zero VAT rate to prescription medicines, including vaccines.

<sup>2</sup> Almost identical provisions reproduced twice in the domestic law (with two dates of entry into force).