

IV. Special topic: Market access for medical goods and COVID-19 medical supplies

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Introduction

The COVID-19 pandemic has highlighted the importance of easy access to affordable medical products. Shortages of essential products and increased prices have made it all the more challenging for countries to combat the crisis.

Identifying the products deemed to be critical for tackling COVID-19 has also proved to be challenging as there has been no universally accepted definition of what constitutes “medical goods”.

In the Harmonized System (HS) used to classify traded goods, some medical products such as medicines and medical equipment are easy to identify. However, some essential medical supplies, such as protective equipment, are more difficult to pinpoint. The HS six-digit subheading, which is the most-detailed breakdown available, has not been used uniformly across countries to classify certain products.

This special topic presents tariff statistics based on the list of medical goods used by the WTO and the list of medical supplies published by the World Customs Organization (WCO).¹ It also discusses the method used to determine these statistics and its limitations.

1. HS classification reference for COVID-19 medical supplies, 3.0 Edition



Tariffs on medical goods

The main source for this special topic is the information note on Trade in Medical Goods in the Context of Tackling COVID-19² published by the WTO Secretariat in April 2020. The note measures trade in medical goods and the tariffs applied to these products. Using HS version 2017, the list consists of 92 HS subheadings divided into four main product groups: (i) medicines (27 subheadings), (ii) medical supplies (32 subheadings), (iii) medical equipment (25 subheadings); and (iv) personal protective products (eight subheadings).

Bound tariffs

In WTO terminology, a tariff binding denotes a maximum tariff that a WTO member may apply to a specific product. In such cases,

the tariff on this product is “bound”; otherwise it is considered unbound.

Based on WTO members' latest official schedules of commitments used in this publication, the percentage of tariff lines on medical products which are bound (known as binding coverage) is 79 per cent. Most of these tariff bindings were the results of the Uruguay Round of multilateral trade negotiations concluded in 1994. However, some medical products are also covered by the 1994 Pharmaceutical Agreement, which resulted in the participating members eliminating tariffs for a large number of pharmaceutical products and the substances used to produce them. In addition, the 1996 Information Technology Agreement (ITA) and its expansion in 2005

commits participating members to completely eliminate tariffs on IT products covered by the Agreement. This includes some medical equipment.

The remaining 21 per cent of tariff lines on medical products are unbound. As shown in Table 1, a considerable number of WTO members have not made any commitment on medical goods. For example, 23 members have unbound tariffs for all medicines, 14 members for medical equipment and 16 members for protective products. On the other hand, two-thirds of WTO members have almost full binding for these products.

For some WTO members, even if the product has a bound tariff, the level is high. The average bound tariff for medical

Table 1: Bound tariffs for medical products, by category.

	All medical products	Medicines	Medical supplies	Medical Equipment	PPP ^a	All medical products	Medicines	Medical supplies	Medical equipment	PPP ^a
	Average bound duty^b (%)					Binding coverage (%)				
All members	26.0	21.3	30.1	23.7	28.9	78.7	78.7	77.4	81.4	75.1
Range (%)	Number of WTO members					Number of WTO members				
Unbound ^c		23		14	16		23		14	16
0 -5	21	42	14	37	11	11	24		15	16
5 <=10	16	4	16	11	15	7		17	1	2
10 <=15	11	14	9	10	9	1	1	2	4	4
15 <=20	11	5	13	11	20	2		7		2
20 <= 30	21	13	17	14	19	3	1			7
30 <= 50	23	27	24	29	31	3	1	7	4	4
50 <= 70	19	5	23	5	9	9	4	3	5	5
70 <=95	7		10		3	9	6	10	7	5
95 <= 100	4	2	6	3	2	90	98	89	99	90
GT 100	2		3	1						

^a - Personal protective products

^b - The average bound tariff for all members is weighted by the binding coverage for each member.

^c - Binding coverage when all products within the product group are unbound is 0 per cent. However, under binding coverage, these members are classified under “Unbound” and not included in the range “0-5”.

Source: WTO, calculations from the Consolidated Tariff Schedules database and World Tariff Profiles 2020 dataset.

2. http://www.wto.org/english/news_e/news20_e/rese_03apr20_e.pdf

products is 26 per cent. Almost one-third of WTO members (32 of the 135 official schedules of commitments)³ have an average bound tariff of more than 50 per cent. For two of these members, it is even higher than 100 per cent. The Pharma Agreement and the Information Technology Agreement have contributed to lower bound tariffs for “medicines” and “medical equipment” compared with “medical supplies” and “personal protective products”.

MFN applied tariffs

The average most-favoured nation (MFN) tariff applied by WTO members to medical products is 4.8 per cent based on latest available official data in the WTO Integrated Database (IDB). Table 2 shows that about half of WTO members⁴ have an average tariff of 5 per cent or lower. Four of these members impose no tariffs at all for these medical products.

The highest tariffs are for personal protective products, which have an average of 11.5 per cent, with more than half of WTO members (77) levying tariffs of at least 10 per cent for these products. This differs from bound tariffs, where the highest tariffs are for medical supplies. Medicines have the lowest bound tariffs (21.3 per cent) and applied tariffs (2.1 per cent) among the product groups.

Bound vs applied tariffs

The difference between the bound tariff and the MFN tariff applied by a WTO member is referred to, in WTO jargon, as binding overhang, policy space or “water in the tariffs”. Chart 1 shows the magnitude of the binding overhang across all product groups.

The binding overhang for all medical products is 21.2 percentage points with the level of the bound tariff at more than five times the level of the applied duty. The lowest bound and applied tariffs are for medicines, but the average bound tariff for this category is over ten times higher than the applied tariff. The narrowest binding overhang is for protective products, where the average bound tariff is around 17 percentage points higher than the applied tariff.

Medical supplies have the highest bound tariff at 30.1 per cent, with around

23.9 percentage points of “water” compared with the applied tariffs. For medical equipment, including HS subheadings in the ITA and ITA-expansion

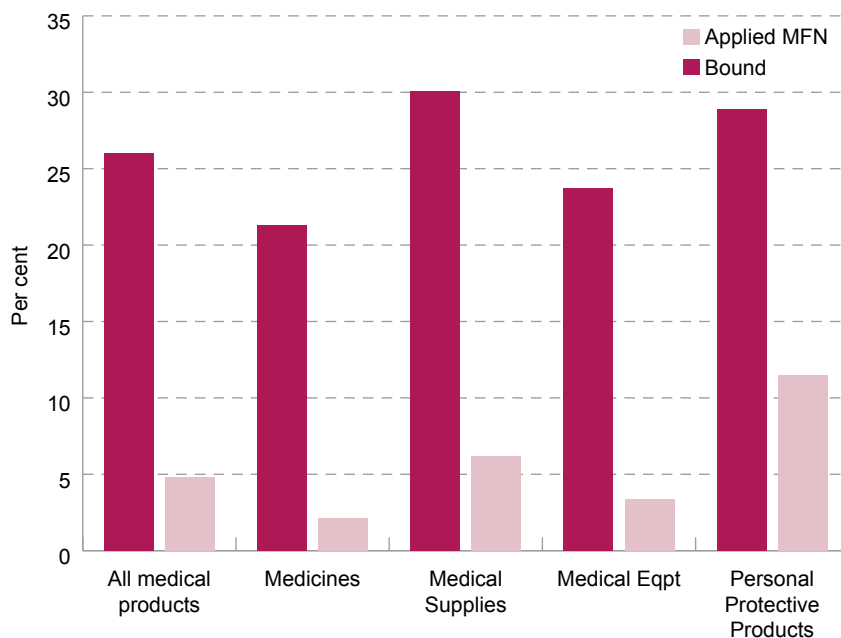
product coverage, the binding overhang is the second highest among the product groups (20.3 percentage points).

Table 2: Average MFN tariffs applied by WTO members, by medical product group and tariff range

	All medical products	Medicines	Medical supplies	Medical equipment	Personal protective products
AVERAGE MFN TARIFF	4.8%	2.1%	6.2%	3.4%	11.5%
Tariff range (%)	Number of WTO members				
Duty Free	4	72	6	19	5
0 <= 2.5	31	21	20	51	5
2.5 <= 5.0	35	18	34	18	19
5.0 <= 7.5	42	9	42	28	19
7.5 <= 10	14	11	15	15	9
10 <= 15	5	3	11	2	30
> 15	3	0	6	1	47

Source: WTO Information Note, “Trade in Medical Goods in the Context of Tackling COVID-19”.

Chart 1: Bound tariffs and MFN tariffs applied by WTO members, by medical product group



- The European Union and the United Kingdom have communicated that during the transition period, which ends on 31 December 2020, EU law, with a few limited exceptions, continues to be applicable to and in the United Kingdom. During that transition period, the EU most-favoured nation (MFN) applied and preferential tariffs continue to be applicable in the United Kingdom. See WT/Let/1462 and WT/GC/206. Thus, EU27 and the United Kingdom count as one. Switzerland and Liechtenstein also count as one.
- Afghanistan has not made an official IDB notification. Thus, only 134 members are included in the analyses for applied tariffs.

Tariffs relating to the WCO list for COVID-19 medical supplies

In response to increased demand for medical supplies and heightened interest in the tariffs applied to these products, the World Customs Organization (WCO), the guardian of the HS, worked with the World Health Organization (WHO) to issue the WCO/WHO HS Classification List for COVID-19 Medical Supplies¹. The most recent edition used for this publication was published on 2 June 2020.

The document provides a list of HS codes for medical products, allowing for more precise classification of these supplies with the aim of facilitating trade in these goods. The document stipulates that it is an indicative list intended primarily for Customs purposes and recommends that users consult relevant Customs administrations if there are any discrepancies in this list.

The list consists of eight sections, identifying what the WHO considers as essential supplies in combating COVID-19 (see Table 3). Unlike the WTO list, the WCO document does not cover medicines but it includes a more exhaustive inventory of medical supplies, such as protective garments, and medical transport (e.g., ambulances, mobile clinics). The WCO compilation of COVID-19 medical supplies includes 107 HS six-digit subheadings, of which 72 are unique. It also includes three HS four-digit headings, under

which a product can be classified among the various subheadings.⁵

The average bound and applied tariffs for the eight sections are shown in Table 3. Similar indicators for each WTO member are in Annex 2. The statistics show that, on average, a 9.6 per cent tariff is levied on these medical supplies. This would normally be added to the domestic price of the imported product. If WTO members apply the maximum tariff on these products based on their WTO commitments, it could be as high as 31 per cent. Furthermore, some 21 per cent of these products do not have bound tariffs. Thus, there is no ceiling for the tariff that can be applied to these products.

Section III (“disinfectants and sterilization products”) has the highest average bound tariff (42 per cent) while the highest MFN applied tariffs are for Section VII (“vehicles”) with an average tariff of 15 per cent. It can be argued that items covered under “vehicles” are not specific to the current crisis but are for general medical use.

The second-highest applied tariff, at 12 per cent, is for “protective garments and the like”, indispensable products in tackling the virus due to the highly infectious nature of COVID-19.

Section II also has the lowest binding coverage (76 per cent) and thus, has the highest percentage of unbound products (24 per cent), allowing certain countries to increase tariffs for these products without any maximum limit.

Test kits (Section I), oxygen therapy equipment (Section IV) and other medical devices and equipment (Section V) all have average applied tariffs of below 5 per cent.

One important observation on the high tariff for Section III products, which have the highest bound rate, is the inclusion of HS 220890. This covers alcoholic beverages, which are either prohibited or levied exorbitantly high in some countries (e.g., 3,000 per cent *ad valorem* in Egypt), thus raising the average duty for this category.

The frequency distribution of the average bound and applied tariffs is shown in Chart 2. The inner circle shows how many WTO members (per cent of total) impose a certain range of MFN applied tariffs while the outer circle shows the statistics for the bound tariffs. The chart reveals that the average MFN tariffs applied by the vast majority of WTO members (90 per cent of WTO members) is 15 per cent or lower. On the other hand, only about a quarter (26 per cent) have bound tariffs within the same range.

Furthermore, while only two WTO members (about 2 per cent) have applied tariffs higher than 30 per cent, 69 members representing 51 per cent have average bound tariffs that are higher than 30 per cent. This confirms the wide gap that exists between bound and applied tariffs for these critical products.

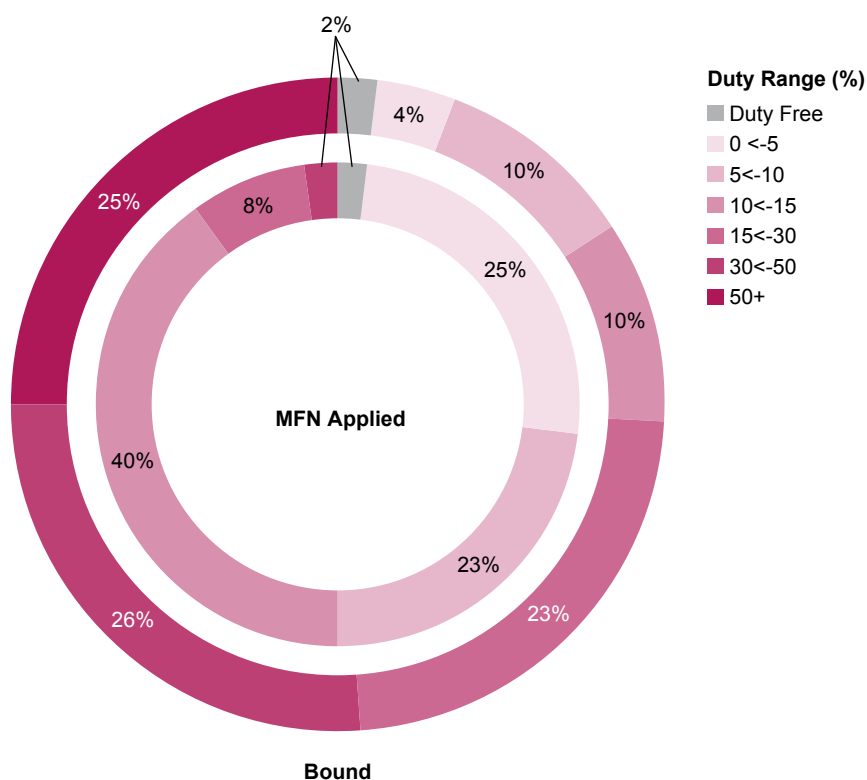
5. The three HS 4-digit codes are 9018, 5603 and 8703. HS headings 9018 and 5603 are included under Section VI while HS heading 8703 is in Section VII. HS heading 9018 refers to “disposable emergency cricothyrotomy set”, which can be classified in any subheadings within this HS heading. Thus, the classification domain is quite ambiguous for this one highly specialized medical consumable. HS heading 5603 refers to “non-woven textile pads...”. The classification at the subheading level depends on the weight of the pad. HS heading 8703 refers to “ambulances”. The classification at the subheading level depends on the type of engine.

Table 3: Bound tariffs and MFN tariffs applied by WTO members on WCO list of COVID-19 medical supplies, by section

Section*	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)
ALL COVID-19 medical supplies*	78.6	31.3	9.6
Section I: COVID-19 test kits/ instruments and apparatus used in diagnostic testing	77.6	22.5	2.1
Section II: Protective garments and the like	76.3	31.0	12.4
Section III: Disinfectants and sterilisation products	82.5	42.3	10.3
Section IV: Oxygen therapy equipment and pulse oximeters	81.3	22.4	3.1
Section V: Other medical devices and equipment	82.1	23.8	4.3
Section VI: Other medical consumables	77.4	27.5	8.3
Section VII: Vehicles	77.6	38.5	15.0
Section VIII: Other	77.5	28.2	7.4

* Based on WCO, HS classification reference for COVID-19 medical supplies, 3.0 Edition.

Chart 2: Per cent of WTO members, by range of bound and applied MFN tariffs



Limitations of using HS subheading data

Subclassification within HS subheadings in national tariff schedules

The most detailed level of the HS is the six-digit subheading. Products classified within the same subheading are assumed to be relatively homogeneous and are expected to have a uniform level of tariff. In practice, however, customs authorities have the flexibility to further subclassify the products as they deem fit for their national economic policies. Generally, WTO members have national breakdowns for some or all subheadings. While there are 5,387 standard HS subheadings in the HS 2017 version, the most limited national schedule of applied tariffs notified to the WTO has 5,519 tariff lines while the most detailed has as many as 18,278 national lines.

Variability of MFN tariffs applied by WTO members within HS subheadings

It is not possible to generate aggregate statistics across WTO members for products that go beyond the standard subheading. The “eight-digit code”, which is how most economists refer to national tariff line codes, might not always refer to the same products across different national tariff schedules.

For example, one subheading identified as relevant to COVID-19 is “392690”,

under which “plastic face shields covering more than the eye area” are usually classified. This subheading covers “articles of plastics and articles of other materials of heading 3901 to 3914, not elsewhere specified (excl. goods of 9619)”. This catch-all use of “other” offers a wide opportunity for countries to sub-divide the subheading into smaller product clusters.

In an IDB search for descriptions using the words “face shields”, “safety” or “protect”, the code used by Canada is “392690.10”, corresponding to a long list (around 40 products), including “safety face shields designed for use by workers employed in hazardous work, and parts thereof”. However, the same eight-digit code 392690.10 covers many other national definitions (see examples in Table 4) according to the IDB - some do not refer to face masks at all and some are not even remotely “medical” in nature.

Notwithstanding the limitations described above, the use of the full HS sixdigit subheading gives a good estimate of tariffs. Of the applied MFN tariffs in the WCO list in Table 3, 62 per cent have no national breakdown (see Table 5). The remaining 38 per cent have two or more national subheadings which differentiate between the products within the same code. Of these subheadings with national

breakdowns, an additional 20 per cent have a uniform rate across the national codes within the same subheading.

Thus, 83 per cent of the subheading statistics are very robust. An additional 7 per cent have a narrow tariff range within the subheading, with a difference of around 10 percentage points or less among the tariffs. Only the remaining 10 per cent of subheadings have a wide range of tariffs which could underestimate or overestimate the averages depending on whether the actual product covered is levied the minimum or the maximum rates available within the subheading.

Implications for import values

Trade values are easily overestimated when only some of the products within a subheading are being measured. As discussed above, if there is no national breakdown, the same tariff is applied to all products in the subheading. However, the imports and exports of the different products within the subheading would vary.

As an example, “ambulances” can be classified under any of the subheadings within heading “8703”. However, the standard HS 2017 subheading descriptions differentiate by cylinder capacity without any explicit mention of the end-use. Only a handful of countries include “ambulance” in

Table 4: Examples of national definitions referring to products covered by tariff line 392690.10

WTO member	Product definition
Canada	... Safety face shields designed for use by workers employed in hazardous work, and parts thereof; ...
Jordan	Disposable bags for patient's use
Kenya	Floats for fishing nets
Norway	Shoe trees and lasts
Papua New Guinea	Seedling bags, having aeration and drainage holes
Seychelles	Drinkers, feeders & the like for use in agriculture & livestock improvement
United States	Buckets and pails, of plastics, nesoi

Source: IDB

national product breakdown. One such country is Mongolia, where the statistics for average applied MFN tariff and imports are shown for all subheadings and only for national tariff lines with “ambulance” in the description (see case study below).

While the applied MFN tariff estimates for Mongolia are the same for all codes within the specified subheadings or only for definitions with the word “ambulance”, the proportion of imports of the national tariff lines which include the word “ambulance” is only 1.3 per cent. This already small percentage is in fact an overestimate of imports of ambulances since the national definition is “Other, including ambulance”, implying that the data include other vehicles as well. This example shows how much overvalued the trade figures would be if the product to be measured constitutes only a small proportion of trade within the subheading. There was no attempt made therefore

to estimate the trade value of the products contained in the WCO list.

In the WTO information note, the focus is mostly on general medical products. Therefore, the full scope of each subheading is considered pertinent. Only a handful of subheadings for PPP cover much more than the relevant goods. However, the trade statistics for these subheadings include all items under the subheading.

On the other hand, there could be useful subheadings that are not included in the WTO list. For example, the WTO list has limited items under personal protective products. In particular, it does not include selected articles of clothing under HS Chapter 62, which contains both medical protective clothing and general-use clothing. The estimated trade values in the WTO information note are therefore the “best possible” given the data limitations.

Table 5: Profile of applied MFN tariff subheadings used in the tariff estimates

Description of subheading	Number of subheadings in the dataset	% share of total subheadings in the dataset
No national tariff line breakdown	7,946	62.5%
With breakdown but rates are uniform	2,577	20.3%
Different rates		
- 5 percentage points or less	451	3.5%
- 5 to 10 percentage points	427	3.4%
- 10 to 20 percentage points	736	5.8%
- more than 20 percentage points	554	4.4%

Case study: Statistics estimated from Mongolia’s 2018 MFN tariffs and imports notified to the IDB

Data set description	Average Applied MFN (%)	Imports (Million US dollars)
All national codes under HS subheading codes starting with 8703	5%	407.8
All national codes under HS subheading codes starting with 8703 including the word “ambulance” in the national description	5%	5.2

Conclusion

It is important to examine the tariffs applied to medical products as these tariffs affect the supply and affordability of such items. Some of these products have high tariffs applied by WTO members because their bound rates are high or even unbound.

The product coverage of relevant WTO sectorial multilateral agreements and members' participation are moderately limited to significantly improve the market access to these products. Further refinement of the HS classification of products or agreement by WTO members to have uniform HS subheadings for particular medical goods would help researchers to easily identify relevant products and to gather comparable statistics, which would be useful for both national and global planning and policy making.

Annex 1: Bound tariffs for medical products, by category

Note: When binding coverage = 0 (i.e., all products are unbound), the average bound tariff is indicated as blank.

	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products
	Average Bound Duty (%)					Binding Coverage (%)				
ALL WTO Members	26.0	21.3	30.1	23.7	28.9	78.7	78.7	77.4	81.4	75.1
Afghanistan	6.2	5	7.3	4.5	12.8	96.2	100	96.9	100	68.8
Albania	1.6	0	2.4	0.1	6.1	100	100	100	100	100
Angola	59.9	60	59.7	60	60	100	100	100	100	100
Antigua and Barbuda	52.2	50	53.2	50	59.6	100	100	100	100	100
Argentina	30.8	34.8	29.6	30.8	27.2	100	100	100	100	100
Armenia	3.4	0	4.2	4	5.3	100	100	100	100	100
Australia	4.6	0	8.5	0.6	11.1	99.8	100	100	100	98.2
Bahrain, Kingdom of	33.4		32.1	33.6	35	52.5	0	37.1	100	68.8
Bangladesh	43.3	24	200	24.5	50	23.1	3.1	6.5	62	6.3
Barbados	72.1	70	73.1	70	79.1	100	100	100	100	100
Belize	51.5	50	53.2	50	52.9	100	100	100	100	100
Benin	24.9		60	6.3	17.5	7.6	0	6.3	12	25
Bolivia, Plurinational State of	40	40	40	40	40	100	100	100	100	100
Botswana	18.5	14.4	32.9	3.4	18.1	100	100	100	100	100
Brazil	31.4	35	29.6	32.7	27.1	100	100	100	100	100
Brunei Darussalam	20.7	20	20	21.5	23.4	81.9	100	95.2	48	100
Burkina Faso	36.3		100	6.3	17.5	7.6	0	6.3	12	25
Burundi	56.3		68.3		20	4.3	0	9.4	0	12.5
Cabo Verde	8.2	5	8	5.3	25	100	100	100	100	100
Cambodia	13.9	10	14.6	16.6	16	100	100	100	100	100
Cameroon	80		80			2.5	0	6.5	0	0
Canada	2.7	0.2	5.6	0.1	5.2	100	100	100	100	100
Central African Republic	36	25	32.1	49.2	50	81.5	100	62.5	100	37.5
Chad	80		80			2.2	0	6.3	0	0
Chile	25	25	25	25	25	100	100	100	100	100
China	6.7	5.1	7.8	4.9	10.9	100	100	100	100	100
Colombia	27.6	35	37.3	8.4	35.6	100	100	100	100	100
Congo	7.4		15	5.3	5	28.8	0	16.1	68	12.5
Costa Rica	43.4	45	43.1	42.1	44.9	100	100	100	100	100
Côte d'Ivoire	8.1		10	6.8	20	20	0	6.5	52	12.5
Cuba	7.3	0.9	9	10.9	21	51	100	36.6	44	31.3
Democratic Republic of the Congo	84.2	48.1	98.3	100	100	100	100	100	100	100
Djibouti	44.5	40	52.8	40	40	100	100	100	100	100



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Note: When binding coverage = 0 (i.e., all products are unbound), the average bound tariff is indicated as blank.

	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products
	Average Bound Duty (%)					Binding Coverage (%)				
Dominica	51.4	50	53.6	50	50	92.5	100	90.3	100	62.5
Dominican Republic	27.6	15	28.4	31	38.8	100	100	100	100	100
Ecuador	15.4	9.4	15.6	17.3	20.8	100	100	100	100	100
Egypt	21	13.6	24.7	14	43.1	100	100	100	100	100
El Salvador	31.4	20.4	35.8	30.3	39.4	100	100	100	100	100
Eswatini	18.5	14.4	32.9	3.4	18.1	100	100	100	100	100
European Union	1.9	0	3.2	0.9	3.7	100	100	100	100	100
Fiji	53.6	40	85.3	40		43.1	100	36.5	4	0
Gabon	14.8	5	19.1	13.2	22.5	100	100	100	100	100
The Gambia	72.5		72.5			2.2	0	6.3	0	0
Georgia	8.5	0	19.9	0	8.3	100	100	100	100	100
Ghana	99		99			2.5	0	6.5	0	0
Grenada	51.3	50	53.2	50	50	100	100	100	100	100
Guatemala	31.6	10.8	32.6	40.1	42.6	100	100	100	100	100
Guinea	19.1		40	6.3	17.5	7.6	0	6.3	12	25
Guinea-Bissau	49.8	50	49.4	50	50	100	100	100	100	100
Guyana	51.1	50	53.1	50	50	100	100	100	100	100
Haiti	13.7	12.1	15.4	11.6	20.1	96.7	100	90.6	100	100
Honduras	23.1	11.1	26.7	28.4	32.2	100	100	100	100	100
Hong Kong, China	0	0	0	0	0	65.1	87.5	37.1	100	20
Iceland	9.1	1.1	10.9	11	11.4	100	100	100	100	100
India	40.5	37.5	45.5	37.7	40	66.9	53.1	61.3	96	25
Indonesia	36.2	31.4	40.3	34.4	36.7	92.5	98.4	87.8	96.2	87.5
Israel	12.6	13.8	20.3	2.4	15.8	75.2	56.3	78.8	93.3	42.7
Jamaica	50.6	50	51.5	50	50	100	100	100	100	100
Japan	0.9	0	1.8	0	1.8	100	100	100	100	100
Jordan	6.1	0.3	8.2	4	16.6	100	100	100	100	100
Kazakhstan	6.6	0	13.7	2.2	5.9	100	100	100	100	100
Kenya	40.2	35	45.3			15	37.5	19.4	0	0
Korea, Republic of	6.1	0	10.3	1	8.9	77.3	12.5	86.6	100	100
Kuwait, the State of	98.1	100	98.4	96	100	100	100	100	100	100
Kyrgyz Republic	4.7	0	9.6	1	6.8	100	100	100	100	100
Lao People's Democratic Republic	14.8	14.3	15.4	12.8	20.2	100	100	100	100	100
Lesotho	63	60	68.8	60	60	100	100	100	100	100
Liberia	23	19.3	24.7	22.2	30.9	100	100	100	100	100

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Note: When binding coverage = 0 (i.e., all products are unbound), the average bound tariff is indicated as blank.

	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products
	Average Bound Duty (%)					Binding Coverage (%)				
Macao, China	0	0	0	0	0	49	21.9	42.5	84	18.8
Madagascar	30		30			3.6	0	10.4	0	0
Malawi	63.6		63.6			6.9	0	19.8	0	0
Malaysia	30	23.5	60.6	3	14.1	69.5	63.3	70.3	71.9	71.1
Maldives	32.9	30	38.4	30	30	100	100	100	100	100
Mali	24.9		60	6.3	17.5	6.5	0	6.3	8	25
Mauritania	22		50	6.3	17.5	7.6	0	6.3	12	25
Mauritius	10.6		81.3	0		23.4	0	7.8	76	0
Mexico	34.5	35.7	35.5	32.9	33.1	100	100	100	100	100
Moldova, Republic of	2.5	0	4	1.3	5.2	100	100	100	100	100
Mongolia	11.7	0	11.1	20	11.6	100	100	100	100	100
Montenegro	1.6	0.4	2.6	0	4.9	100	100	100	100	100
Morocco	38.4	40	40	34.9	40	100	100	100	100	100
Mozambique	100		100			2.2	0	6.3	0	0
Myanmar	39	30	64.1	30		61.6	100	45.8	60	0
Namibia	18.5	14.4	32.9	3.4	18.1	100	100	100	100	100
Nepal	21.4	24.2	22.2	15.2	27.6	100	100	100	100	100
New Zealand	4.7	0	7	2.5	11.7	100	100	100	100	100
Nicaragua	39.3	40	39.4	38.4	40	100	100	100	100	100
Niger	50	50	55	46.5	39.2	95.7	100	93.8	100	75
Nigeria	55.3		84	41		18.8	0	16.1	40	0
North Macedonia	1.5	1.3	1.2	0.2	7.5	100	100	100	100	100
Norway	3.5	0	7.7	0.2	4.3	100	100	100	100	100
Oman	5.5	0	6.2	7.3	8.3	100	100	100	100	100
Pakistan	61	60.4	65.9	56.6	57.9	98.8	100	96.8	100	100
Panama	12.7	0	10.4	22.4	17	100	100	100	100	100
Papua New Guinea	20.8	11	25.2	17.4	34.1	100	100	100	100	100
Paraguay	27.5	16.4	32.9	25.6	35	100	100	100	100	100
Peru	29.6	30	30	28.8	30	100	100	100	100	100
Philippines	18.5	19	19.2	15	33.1	76	55.2	70.3	100	62.5
Qatar	9.9	0	9.2	15	16.9	100	100	100	100	100
Russian Federation	6.3	3.7	9.5	4.3	5.5	100	100	100	100	100
Rwanda	96.7	100	95.1	100	81.9	100	100	100	100	100
Saint Kitts and Nevis	70.7	70	71.7	70	70	100	100	100	100	100
Saint Lucia	52.1	50	53.2	50	58.1	100	100	100	100	100



Annex 1: Bound tariffs for medical products, by category

Note: When binding coverage = 0 (i.e., all products are unbound), the average bound tariff is indicated as blank.

	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products	All medical products	Medicines	Medical supplies	Medical Equipment	Personal protective products
	Average Bound Duty (%)					Binding Coverage (%)				
Saint Vincent and the Grenadines	52.1	50	53.2	50	58.1	100	100	100	100	100
Samoa	15.8	10.9	16.2	17.4	19.1	100	100	100	100	100
Saudi Arabia, Kingdom of	4.5	0	5.1	5.3	8.3	100	100	100	100	100
Senegal	29.8	29.4	30	30	30	100	100	100	100	100
Seychelles	1.1	0	1.2	0.4	5.4	100	100	100	100	100
Sierra Leone	39.4	30	40.8	44.4	50	100	100	100	100	100
Singapore	28.7	0.4	75.2	0	7.1	93.1	100	88.7	100	75
Solomon Islands	63.3	10	67.5	107.6	87.5	100	100	100	100	100
South Africa	18.5	14.4	32.9	3.4	18.1	100	100	100	100	100
Sri Lanka	8.4	5	20	5	17.5	37.5	87.5	19.4	36	12.5
Suriname	13.1	0	17.5	20	22.5	52.5	87.5	19.4	80	25
Switzerland	1	0	1.7	0	3.1	99.8	100	100	100	97.5
Chinese Taipei	1.6	0.2	2.8	0	4.5	100	100	100	100	100
Tajikistan	7.3	4.1	11.7	4.4	5.9	100	100	100	100	100
Tanzania	120		120			2.2	0	6.3	0	0
Thailand	24.7	20.7	29.9	19.5	28.6	80	84.4	75.8	80	87.5
Togo	80		80			2.2	0	6.3	0	0
Tonga	15.9	15	16.1	16	16.3	100	100	100	100	100
Trinidad and Tobago	51.8	50	53.2	50	55	100	100	100	100	100
Tunisia	26.3	25	28.8	22.9	37.2	64.1	87.5	43.8	78.2	52.5
Turkey	12.3	2.5	17.1	13	18.9	69.2	93.8	67.4	62	49.4
Uganda	62.5		62.5			4.3	0	12.5	0	0
Ukraine	2.3	0	3.8	1.3	4.6	100	100	100	100	100
United Arab Emirates	10.4	0	13.9	11.6	13.8	100	100	100	100	100
United States of America	0.9	0	1.8	0	2.2	100	100	100	100	100
Uruguay	29.2	35	26.9	29	26.9	100	100	100	100	100
Vanuatu	17	0	24.6	18	40.6	100	100	100	100	100
Venezuela, Bolivarian Republic of	31	31.4	33.3	27.1	34.7	100	100	100	100	100
Viet Nam	3.9	2	5.6	0.2	12.7	100	100	100	100	100
Yemen	19.1	17.9	19.1	19.6	21.2	100	100	100	100	100
Zambia	70		70			5.4	0	15.6	0	0
Zimbabwe	108.3		150		25	3.1	0	6.5	0	6.3

Annex 2: Bound tariffs and MFN tariffs applied by WTO members on the WCO list of COVID-19 medical supplies, by section

Country/ Territory	All COVID-19 medical supplies			I. Test kits			II. Protective garments			III. Disinfectants			IV. Oxygen therapy equipment		
	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)
Afghanistan	90.3	17.6	8.6	100	4.5	2.5	94.4	20	8.6	100	7.1	5	100	3.8	2.5
Albania	100	7	1.6	100	0.8	0	100	12	3.2	100	3.1	1.8	100	0	0
Angola	100	59.9	6.9	100	60	0	100	60	11.7	100	59.2	6.3	100	60	0
Antigua and Barbuda	100	55	10.8	100	50	3.8	100	50	16.2	100	58.3	9.9	100	50	8.8
Argentina	100	31.1	18.9	100	23.7	7.9	100	33.9	22.6	100	28.5	10.6	100	27.5	13.8
Armenia	100	6.8	6	100	0	3.3	100	13.1	8.4	100	4.4	5.9	100	0	0.3
Australia	100	11.1	3.4	100	3.9	1.9	100	17.9	3.9	100	7.5	2.3	100	2.6	0.6
Bahrain, Kingdom of	74.7	35.6	4.3	50	17.5	1.3	66.7	35	5	41.7	63.3	4.2	100	26.3	3.8
Bangladesh	10.3	64.7	13.8	25	22.5	4	5.6	50	19.8	16.7	200	12	25	20	3.6
Barbados	100	88.7	n.a.	100	70	n.a.	100	71.4	n.a.	100	77.3	n.a.	100	70	n.a.
Belize	100	52.9	14.5	100	50	3.1	100	56.7	16.2	100	59.2	18	100	50	8.8
Benin	35.5	19.1	12.2	0		1.3	33.3	12.5	16	46.2	24.3	10.4	0		5
Bolivia, Plurinational State of	100	40	12.7	100	40	5.2	100	40	24.5	100	40	7.9	100	40	8.3
Botswana	100	34.3	10.3	100	13.3	0	100	29	18.5	100	110.8	3	100	7.5	0
Brazil	100	31.1	18.8	100	25.9	7.9	100	33.9	22.6	100	27.4	12.4	100	32.5	13.8
Brunei Darussalam	83.9	22.6	0.3	100	20	0	100	24.3	0	75	22.2	0	100	20	0
Burkina Faso	35.5	21.5	12.2	0		1.3	33.3	12.5	16	46.2	37.7	10.4	0		5
Burundi	5.4	49	10.7	0		0	11.1	20	18.9	15.4	100	8.5	0		0
Cabo Verde	100	17.6	12.2	100	1.9	0	100	27.5	24.3	100	11.5	4.1	100	3.8	0
Cambodia	100	18.7	n.a.	100	9.8	n.a.	100	23.3	n.a.	100	18.8	n.a.	100	13	n.a.
Cameroon	2.3	80	16.6	0		8.8	0		24.8	16.7	80	11.7	0		6.3
Canada	100	5.7	3.2	100	2.4	0	100	10.8	8.2	100	3	0.6	100	0	0
Central African Republic	61.3	43.9	n.a.	75	41.7	n.a.	27.8	50	n.a.	100	29.6	n.a.	100	50	n.a.
Chad	16.1	75.7	n.a.	0		n.a.	0		n.a.	15.4	80	n.a.	0		n.a.
Chile	100	25	6	100	25	6	100	25	6	100	25	6	100	25	6
China	100	10.4	7.8	100	3.5	3	100	12.4	7.1	100	8.6	8.5	100	3	2.5
Colombia	100	33	10.1	100	26.3	1.3	100	36.9	9.7	100	38.3	2.8	100	17.5	2.5
Congo	17.2	9.3	n.a.	0		n.a.	5.6	5	n.a.	16.7	30	n.a.	75	5	n.a.
Costa Rica	100	47.7	3.7	100	33.8	1.1	100	45	9.9	100	45.2	3.3	100	33.8	0
Côte d'Ivoire	24.1	12.5	12.2	0		1.3	11.1	10	16	41.7	9.8	10.4	25	7	5
Cuba	24.1	13	13.8	50	3	7.5	5.6	36	16.1	58.3	17	11.6	25	11	12.5
Democratic Rep of the Congo	100	96.9	11.2	100	86.3	8.8	100	96.1	16.4	100	93.8	8.2	100	100	5
Djibouti	100	46.8	n.a.	100	40	n.a.	100	40	n.a.	100	88.7	n.a.	100	40	n.a.
Dominica	92	51.3	n.a.	100	50	n.a.	94.4	50	n.a.	91.7	59.1	n.a.	100	50	n.a.
Dominican Republic	100	33.7	7.5	100	21	0	100	40	14.8	100	22.7	2.6	100	30	0.8
Ecuador	100	21.8	14.1	100	9.7	1.3	100	27.7	22.1	100	15.8	4.7	100	16.7	2.1



Annex 2: Bound tariffs and MFN tariffs applied by WTO members on the WCO list of COVID-19 medical supplies, by section

V. Other medical equipment			VI. Other medical consumables			VII. Vehicles			VIII. Other			Country/ Territory
Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	
100	3.8	3	84	16.9	4.7	75	45.3	28.8	100	12.7	8.2	Afghanistan
100	1.3	1.5	100	5.5	1.4	100	14.1	0	100	5.8	2.9	Albania
100	60	1	100	60	10.8	100	60	6.5	100	60	3.2	Angola
100	50	7.5	100	54.9	9.1	100	69.5	17	100	50	7.3	Antigua and Barbuda
100	29	10.8	100	29.8	16.9	100	35	30.5	100	33.3	19.5	Argentina
100	2.5	2	100	2.9	4.5	100	12.3	8.3	100	9.7	6.7	Armenia
100	3.3	1.3	100	6.7	4	100	21.4	4.4	100	12.8	4.2	Australia
100	31.5	4.5	76	35	4.4	100	35	4.4	81.8	31.1	4.1	Bahrain
60	22.1	4.2	4	20	16.9	0		17.2	0		9	Bangladesh
100	70	n.a.	100	72.9	n.a.	100	198.7	n.a.	100	76.6	n.a.	Barbados
100	50	7.5	100	50.8	9.3	100	50	30.1	100	50	7.3	Belize
30	6.3	7.5	16	15.5	14.5	87.5	24.6	12.8	18.2	2.5	11.8	Benin
100	40	6.3	100	40	13	100	40	8.9	100	40	14.2	Bolivia
100	10	2.5	100	19.2	11.1	100	37.7	15.9	100	19.5	6.5	Botswana
100	34.7	10.8	100	27.7	16.5	100	35	30.5	100	33.3	17.3	Brazil
70	21.4	0	100	21.1	0.6	27.3	21.7	0	100	24.5	0.9	Brunei Darussalam
30	6.3	7.5	16	15.5	14.5	87.5	24.6	12.8	18.2	2.5	11.8	Burkina Faso
0		3.5	8	12.5	10.9	0		14.1	0		8.6	Burundi
100	7	2.3	100	17.4	10.6	100	31.1	22.9	100	10.2	4.2	Cabo Verde
100	13.7	n.a.	100	10.7	n.a.	100	32.9	n.a.	100	18.4	n.a.	Cambodia
0		10.5	0		12.4	0		25.6	0		15.5	Cameroon
100	1.8	1	100	6.3	1.4	100	5	5.1	100	4.9	3.4	Canada
100	48	n.a.	36	40	n.a.	87.5	55.2	n.a.	45.5	46	n.a.	Central African Rep
0		n.a.	0		n.a.	81.3	75	n.a.	0		n.a.	Chad
100	25	6	100	25	6	100	25	6	100	25	6	Chile
100	7.6	4.6	100	9.2	7.5	100	20.1	13.5	100	8.2	5.3	China
100	12.3	1.3	100	34.5	8.3	100	38.6	30.2	100	32.7	4.8	Colombia
50	5	n.a.	20	6	n.a.	9.1	10	n.a.	9.1	10	n.a.	Congo
100	40.5	1.4	100	44.4	2.8	100	78.2	1.4	100	42.5	4	Costa Rica
50	6.6	7.5	8	20	14.5	45.5	23	12.8	18.2	2.5	11.8	Côte d'Ivoire
30	11	11	20	13.6	12.7	18.2	13.5	21.6	18.2	10	10.9	Cuba
100	92	7	100	97.2	11.2	100	100	13.4	100	100	9.5	DR Congo
100	40	n.a.	100	40	n.a.	100	40	n.a.	100	40	n.a.	Djibouti
100	50	n.a.	76	50	n.a.	100	50	n.a.	100	50	n.a.	Dominica
100	30	2.3	100	36.4	5.1	100	40	13	100	34.7	7.5	Dominican Rep
100	18.3	2	100	19.5	10.1	100	30.5	31.4	100	23.3	14	Ecuador

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Country/ Territory	All COVID-19 medical supplies			I. Test kits			II. Protective garments			III. Disinfectants			IV. Oxygen therapy equipment		
	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)
Egypt	100	69.1	44.1	100	7.5	2.5	100	45.8	22.2	100	266.9	190.5	100	10	3.8
El Salvador	100	36.7	7.4	100	31.7	1.3	100	39.7	10.2	100	40	7.4	100	20	0
Eswatini	100	34.3	10.3	100	13.3	0	100	29	18.5	100	110.8	3	100	7.5	0
European Union	100	4.5	4.6	100	1.9	1.3	100	5.6	5.8	100	6	5.6	100	0	0
Fiji	31.2	59.1	18.7	25	40	2.1	33.3	40	21.3	53.8	119.3	61.8	0		1.3
Gabon	100	20	14.7	100	10	5	100	26.2	24.7	100	18.3	10.8	100	13.8	2.5
The Gambia	16.1	84	12.2	0		1.3	0		16	15.4	110	10.4	0		5
Georgia	100	11.9	0.7	100	1.6	0	100	8.8	0.6	100	42.9	0.5	100	0	0
Ghana	2.3	99	12.2	0		1.3	0		16	16.7	99	10.4	0		5
Grenada	100	51.1	11.2	100	50	3.8	100	50	16.2	100	58.3	10.8	100	50	8.8
Guatemala	100	41.4	n.a.	100	30.6	n.a.	100	45	n.a.	100	32.8	n.a.	100	21.9	n.a.
Guinea	35.5	17.5	12.2	0		1.3	33.3	11.7	16	46.2	17.7	10.4	0		5
Guinea-Bissau	82.8	49.7	12.2	100	50	1.3	100	50	16	100	48.5	10.4	100	50	5
Guyana	100	51.1	15.1	100	50	3.8	100	50	16	100	57.7	22.3	100	50	8.8
Haiti	93.5	16.1	n.a.	100	12	n.a.	77.8	19.7	n.a.	100	19.7	n.a.	100	13.5	n.a.
Honduras	100	29.9	4.8	100	14.5	1.3	100	35	10.2	100	26.1	3.8	100	17.5	0
Hong Kong, China	41.4	0	0	50	0	0	33.3	0	0	41.7	0	0	100	0	0
Iceland	89.9	14.1	0	100	7.5	0	100	18.9	0	100	5.5	0.2	100	18	0
India	63.2	38.8	31.5	100	30	7.5	38.9	40	15.1	100	54.3	31.9	100	30	7.5
Indonesia	86.5	37.3	13.6	60	25	4.1	100	38.2	14.2	100	47.8	17.2	100	30	5
Israel	86.2	17.3	2.6	100	8.8	1.6	61.1	11.1	3.2	100	31.8	0.8	75	4.2	0
Jamaica	100	48.4	9.8	100	50	0	100	50	16.3	100	41.7	9.1	100	50	7.5
Japan	100	2.2	1.9	100	0.8	0.6	100	4	3.9	100	5.9	3.7	100	0	0
Jordan	100	14.2	9	100	4	3.8	100	19.8	18.3	100	22.2	16.3	100	0	0
Kazakhstan	100	9.3	8.5	100	2.5	2.5	100	8.1	8.1	100	31.1	26.9	100	2.3	0.3
Kenya	2.3	100	11.5	0		0	0		21.9	16.7	100	8.5	0		0
Korea, Republic of	96.6	12.3	7.6	100	3.6	3.2	100	14.6	8	91.7	19.5	14.7	100	2	2.7
Kuwait, the State of	100	96.4	4.3	100	75	1.3	100	100	5	100	94.4	4.2	100	75	3.8
Kyrgyz Republic	100	7.2	8.4	100	1.6	1.3	100	8.6	8.3	100	18.8	21.8	100	0	0.3
Lao PDR	100	17.2	7	100	12.5	5	100	20.6	10.3	100	14	4.6	100	12.5	5
Lesotho	100	63	10.3	100	60	0	100	60	18.5	100	81.5	3	100	60	0
Liberia	100	26.1	12.2	100	16.3	1.3	100	29.9	16	100	25	10.4	100	20	5
Macao, China	27.6	0	0	50	0	0	22.2	0	0	33.3	0	0	75	0	0
Madagascar	23.7	29.3	10.3	0		3.8	0		14.7	53.8	30	6.9	0		1.3
Malawi	19.4	42.5	12.4	0		0	0		20.9	61.5	61.9	3.3	0		0
Malaysia	75.3	34.9	9.6	100	6.7	0	72.2	22.4	6.6	100	126	13.4	100	0	0
Maldives	97.8	80.4	28.2	100	30	7.5	100	30	9.7	100	71.5	20.2	100	30	8.7
Mali	35.5	19.1	12.2	0		1.3	33.3	12.5	16	46.2	24.3	10.4	0		5



Annex 2: Bound tariffs and MFN tariffs applied by WTO members on the WCO list of COVID-19 medical supplies, by section

V. Other medical equipment			VI. Other medical consumables			VII. Vehicles			VIII. Other			Country/ Territory
Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	
100	19	6.7	100	27	11.6	100	85.1	49.2	100	32.7	12.5	Egypt
100	28	1.5	100	36.6	2.7	100	40.9	18.7	100	34.5	3.8	El Salvador
100	10	2.5	100	19.2	11.1	100	37.7	15.9	100	19.5	6.5	Eswatini
100	0.6	0.7	100	3.3	3.1	100	7.6	8.4	100	5	4.6	European Union
20	40	2.3	40	40	9.9	0		15.5	27.3	40	11.4	Fiji
100	15.5	8	100	13.9	10.9	100	23.6	22.7	100	30.3	15.3	Gabon
0		7.5	0		14.5	81.3	80	12.8	0		11.8	The Gambia
100	0.5	0	100	7.5	1.3	100	9.8	0	100	7.9	1.6	Georgia
0		7.5	0		14.5	0		12.8	0		11.8	Ghana
100	50	7.5	100	50	10.6	100	50	15.6	100	50	7.2	Grenada
100	32.3	n.a.	100	39.4	n.a.	100	61.1	n.a.	100	43	n.a.	Guatemala
30	5.7	7.5	16	15.5	14.5	87.5	24.3	12.8	18.2	2.5	11.8	Guinea
100	50	7.5	100	50	14.5	0		12.8	100	50	11.8	Guinea-Bissau
100	50	7.5	100	50	9.3	100	50	29.7	100	50	7.3	Guyana
90	13.7	n.a.	100	16.4	n.a.	100	10.7	n.a.	90.9	21	n.a.	Haiti
100	24	1.5	100	30.1	2.7	100	31.8	6.3	100	33.4	3.8	Honduras
80	0	0	28	0	0	18.2	0	0	63.6	0	0	Hong Kong, China
100	16	0	100	15.4	0	18.2	0	0	100	15.7	0	Iceland
90	35.6	9	64	32.5	15.4	9.1	40	103.4	54.5	34.2	12.9	India
100	35	5.9	96	36.1	7.2	18.2	40	29.5	100	33.3	10.3	Indonesia
100	3.8	4.2	88	13.6	1.9	81.8	32.8	4.3	100	15.1	3.8	Israel
100	50	6	100	48.4	8.4	100	50	15.4	100	50	5.7	Jamaica
100	0	0	100	1.4	1.8	100	0	0	100	1.8	1.6	Japan
100	9.8	8	100	9.2	4.9	100	17.1	3.8	100	14.2	7.3	Jordan
100	1.5	1.6	100	5.2	4.4	100	8.2	7	100	5.4	6.2	Kazakhstan
0		3.5	0		10.9	0		14.1	0		10.9	Kenya
100	4.4	3.5	100	13.8	6.4	100	7	7	81.8	12.6	7.1	Korea, Republic of
100	90	4.5	100	100	4.4	100	100	4.4	100	95.5	4.1	Kuwait, the State of
100	0.8	2.2	100	4.4	3.9	100	8.2	10	100	5.5	7.8	Kyrgyz Republic
100	10.5	5	100	21.7	11	100	18.4	2	100	12.5	6.8	Lao PDR
100	60	2.5	100	60	11.1	100	60	15.9	100	60	6.5	Lesotho
100	19.5	7.5	100	30.4	14.5	100	23.2	12.8	100	25.9	11.8	Liberia
80	0	0	16	0	0	0		0	27.3	0	0	Macao, China
0		4	4	30	10.3	81.3	30	14.3	9.1	15	9.3	Madagascar
10	40	4	12	36.7	14.4	37.5	20	20	0		10.2	Malawi
80	5	2.1	84	14	9.8	0		20.6	91.7	22	6.5	Malaysia
100	30	10.7	100	40.8	15.2	87.5	300	97.8	100	30	13.4	Maldives
30	6.3	7.5	16	15.5	14.5	87.5	24.6	12.8	18.2	2.5	11.8	Mali

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Country/ Territory	All COVID-19 medical supplies			I. Test kits			II. Protective garments			III. Disinfectants			IV. Oxygen therapy equipment		
	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)
Mauritania	35.5	20	11.1	0		3.8	33.3	12.5	15.7	46.2	29.3	9.6	0		5
Mauritius	16.1	16.3	1.7	25	0	0	0		2.8	30.8	61	4.5	50	0	0
Mexico	100	36.5	9.7	100	34.1	3.1	100	34.2	11.9	100	37.1	5.7	100	35	1.3
Moldova, Republic of	100	5.1	4.2	100	0.8	0	100	8.2	7.9	100	10.6	9.4	100	0	0
Mongolia	100	17	4.9	100	8.3	5	100	18.5	5	100	17.1	7.5	100	20	2.5
Montenegro	100	4	3.1	100	3.3	0.3	100	6.1	5.9	100	4.8	2.9	100	0	0
Morocco	100	39.4	10.4	100	38.5	3.1	100	40	18	100	39.4	9.7	100	39.4	2.5
Mozambique	2.2	100	9.7	0		1.3	0		15	15.4	100	5.3	0		5
Myanmar	17.2	94.4	8.9	25	30	3.3	0		10.1	30.8	290	8.6	50	30	2.3
Namibia	100	34.3	10.3	100	13.3	0	100	29	18.5	100	110.8	3	100	7.5	0
Nepal	100	27.1	21.6	100	4.4	3.8	100	27.7	16.8	100	31.5	23.2	100	7.5	3.8
New Zealand	100	13.3	3.3	100	2.9	0.9	100	24.8	4.6	100	4.1	1.2	100	2	0
Nicaragua	100	42.1	5.2	100	30	1.3	100	46.7	10.4	100	38.3	5.7	100	30	0
Niger	98.9	42.7	12.2	100	50	1.3	100	38.8	16	100	59.7	10.4	100	50	5
Nigeria	14.9	58.8	12.2	0		1.3	0		16	25	116.7	10.4	50	40	5
North Macedonia	100	5.2	5	100	0	0	100	9.3	9.2	100	3.4	2.5	100	0	0
Norway	100	5.7	1.6	100	1.5	0	100	5.1	2.6	100	18.8	8.1	100	0	0
Oman	100	11.7	4.6	100	1.6	1.3	100	11.9	5	100	22.8	6.7	100	3.8	3.8
Pakistan	88.5	53.8	23.1	100	54.4	9.3	100	48.9	18	83.3	58.3	21.1	100	58.8	4.2
Panama	100	19.8	3.2	100	2.4	0	100	23.6	7.6	100	12.9	3.5	100	11.9	0
Papua New Guinea	100	35.9	2.3	100	15.8	0	100	35.6	5.6	100	27.6	4.1	100	11	0
Paraguay	100	32.5	10.9	100	32	4.2	100	35	15.7	100	31.2	10.5	100	30	7.2
Peru	100	29.3	3.8	100	22.5	0	100	30	7.4	100	30	1.4	100	22.5	0
Philippines	71.9	23.4	9.7	100	19.7	1.4	66.7	33.4	10.5	83.3	23	3.7	100	10	0.5
Qatar	100	13.7	4.3	100	5.2	1.3	100	16.4	5	100	9.2	4.2	100	11.3	3.8
Russian Federation	100	8.7	7.5	100	3.3	3.3	100	9.5	8.7	100	18.4	15.6	100	2.8	0.3
Rwanda	100	97.5	10	100	100	0	100	97.8	18.2	100	96.9	4.6	100	100	0
Saint Kitts and Nevis	100	70.6	11.8	100	70	0	100	70	19.2	100	74.4	8.5	100	70	8.8
Saint Lucia	100	56.8	9.5	100	50	1.3	100	50	16	100	59.8	9	100	50	7.5
Saint Vincent &the Grenadines	100	57.3	11.4	100	50	3.8	100	50	16.2	100	60.2	11.4	100	50	8.8
Samoa	100	19.8	9.7	100	15	6	100	27.5	18.3	100	16.8	11.2	100	15	8
Saudi Arabia, Kingdom of	100	8	5.7	100	2.9	1.3	100	10.3	5.7	100	6.5	4.4	100	3.8	3.8
Senegal	100	30	12.2	100	30	1.3	100	30	16	100	30	10.4	100	30	5
Seychelles	100	8.3	1	100	0	0	100	15.3	2.1	100	4.8	3.4	100	0	0
Sierra Leone	100	50.9	12.2	100	45	1.3	100	50	16	100	48.5	10.4	100	40	5
Singapore	78.2	37	0.1	100	3.3	0	83.3	8.2	0	83.3	221	0.6	100	0	0



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V. Other medical equipment			VI. Other medical consumables			VII. Vehicles			VIII. Other			Country/ Territory
Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	Binding coverage (%)	Average bound tariff (%)	Average applied MFN tariff (%)	
30	6.3	8.8	16	15.5	12.4	87.5	24.6	9.8	18.2	2.5	8.8	Mauritania
70	0	0	4	0	3.1	0		0	27.3	0	0	Mauritius
100	33.5	4.5	100	34.3	8.2	100	47.3	24.7	100	33.9	6	Mexico
100	0.8	1.5	100	5.2	3.1	100	0.5	0.5	100	5	4.1	Moldova
100	20	2.5	100	13.5	4.4	100	20	5	100	18.8	5	Mongolia
100	0.6	1.1	100	3.8	3.3	100	3.7	1.9	100	3.6	3.5	Montenegro
100	37.4	5.9	100	40	9	100	39.1	9.3	100	39.6	10.5	Morocco
0		5.5	0		8.4	0		15.3	0		9.1	Mozambique
60	28.3	2.7	24	30	7.3	0		16.9	0		5.9	Myanmar
100	10	2.5	100	19.2	11.1	100	37.7	15.9	100	19.5	6.5	Namibia
100	17	7	100	24.9	12.9	100	44.9	60	100	16	8.9	Nepal
100	6.8	2	100	9.6	2.6	100	23.5	6.4	100	11.4	2.1	New Zealand
100	36	1.5	100	40	2.8	100	56.4	6.9	100	38.2	4	Nicaragua
100	41.2	7.5	96	45.1	14.5	100	27.8	12.8	100	41.4	11.8	Niger
50	40	7.5	16	40	14.5	0		12.8	18.2	47.5	11.8	Nigeria
100	1.5	3	100	5.4	5.4	100	6.1	4.7	100	4.6	4.5	North Macedonia
100	0.9	0	100	3.9	0	100	4.3	0	100	3.1	0	Norway
100	6.3	4.5	100	8.6	4.4	100	13.2	4.4	100	11.7	4.1	Oman
100	58.5	7.3	100	48.5	14.8	27.3	63.3	63.5	100	57.4	10.6	Pakistan
100	17.9	1.8	100	19.5	2.9	100	20.7	0	100	27.4	5.5	Panama
100	17.7	0	100	37.4	3.2	100	65.5	0	100	35	0.2	Papua New Guinea
100	25.5	4.9	100	33.4	12.9	100	29.5	6.8	100	35	12.6	Paraguay
100	27	0	100	30	4.4	100	30	5.6	100	30	2.5	Peru
90	12.2	2	68	25.6	8.7	18.2	20	24.8	100	24.1	6.3	Philippines
100	13.5	4.5	100	13.6	4.4	100	15	4.4	100	16.7	4.1	Qatar
100	4.1	2.3	100	5.2	4.4	100	10.2	8.1	100	8.5	7.8	Russian Federation
100	100	3.5	100	92.4	9.4	100	100	14.1	100	96.4	9.8	Rwanda
100	70	6.5	100	70	9.8	100	70	21.4	100	70	8.4	Saint Kitts and Nevis
100	50	5.2	100	54.2	7.6	100	83.4	15.6	100	50	5.6	Saint Lucia
100	50	7.5	100	55.8	10.4	100	83.4	17	100	50	7.3	St Vincent & the Grenadines
100	15.5	8	100	16	7.8	100	23.9	1.5	100	19.6	10.2	Samoa
100	6.3	4.9	100	8.5	8	100	8.1	4.1	100	8.4	6.1	Saudi Arabia
100	30	7.5	100	30	14.5	100	30	12.8	100	30	11.8	Senegal
100	1	0	100	5.3	0.7	100	18.2	0	100	8.3	0.9	Seychelles
100	40	7.5	100	45.2	14.5	100	70	12.8	100	50	11.8	Sierra Leone
80	0	0	100	5.9	0	18.2	0	0	72.7	6	0	Singapore

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Solomon Islands	100	83.4	13	100	70	8.8	100	81.7	9.7	100	85.8	28.9	100	110	10
South Africa	100	34.3	10.3	100	13.3	0	100	29	18.5	100	110.8	3	100	7.5	0
Sri Lanka	35.6	12.5	11.1	0		0	38.9	17.5	9.6	33.3	27.5	28.5	50	5	0
Suriname	33.3	24.3	11.6	25	20	3.8	5.6	20	16.2	33.3	11.3	14.3	100	20	8.8
Switzerland	100	2.8	1.9	100	0.1	0.1	100	4.5	4.1	100	5.5	2.2	100	0	0
Chinese Taipei	100	5.2	5.8	100	2.5	2.5	100	7.5	7.5	100	4.7	4.2	100	0	0
Tajikistan	100	10.4	n.a.	100	1.6	n.a.	100	11.1	n.a.	100	28.7	n.a.	100	3.8	n.a.
Tanzania	2.2	120	10.7	0		0	0		18.9	15.4	120	8.5	0		0
Thailand	82.8	32.8	18.9	100	26.6	1.6	72.2	29.2	14.1	66.7	32.6	18.2	100	15	1.3
Togo	2.2	80	12.2	0		1.3	0		16	15.4	80	10.4	0		5
Tonga	100	16.4	n.a.	100	15	n.a.	100	16.7	n.a.	100	16.5	n.a.	100	15	n.a.
Trinidad and Tobago	100	55.6	9.7	100	50	0	100	57.8	14.6	100	60	8.4	100	50	6.7
Tunisia	66.3	35.5	n.a.	20	23	n.a.	66.7	50.8	n.a.	66.7	37.5	n.a.	75	17	n.a.
Turkey	59.8	18.3	4.9	100	9.8	1.4	33.3	19.6	5.8	100	28.8	7.4	100	13.6	0
Uganda	4.3	62.5	11.2	0		0	0		18.9	15.4	80	8.5	0		0
Ukraine	100	4.7	4.1	100	1.6	0.3	100	6.7	6.2	100	4.1	1.8	100	0	0
United Arab Emirates	100	16	4.3	100	6.3	1.3	100	14.3	5	100	38.8	4.2	100	7.5	3.8
United States of America	100	2.1	2.2	100	1.3	1.3	100	4.1	4.3	100	2.9	2.9	100	0	0
Uruguay	100	30.2	13.2	100	26.9	5.7	100	33.8	17.4	100	27.3	8.8	100	26	7.8
Vanuatu	100	33.3	7.9	100	27.5	2.5	100	37.8	11.7	100	31.5	6.9	100	10	0
Venezuela, Bolivarian Rep of	100	33.9	17	100	31.8	8.5	100	34.8	22.9	100	33.5	12.4	100	23.8	13.8
Viet Nam	100	14.5	14.3	100	0.6	0	100	16.7	16	100	10.3	6.9	100	0	0
Yemen	100	19.9	n.a.	100	15.9	n.a.	100	22.4	n.a.	100	17.5	n.a.	100	16.9	n.a.
Zambia	5.4	70	11.9	0		3.8	0		18.1	23.1	96.7	5.2	0		5
Zimbabwe	13.8	30.8	n.a.	0		n.a.	5.6	25	n.a.	16.7	150	n.a.	0		n.a.



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100	104	9.5	100	80.4	9.6	100	80	13.4	100	80	10	Solomon Islands
100	10	2.5	100	19.2	11.1	100	37.7	15.9	100	19.5	6.5	South Africa
60	5	3	56	8	7.8	0		18.2	18.2	17.5	0.3	Sri Lanka
80	20	7.5	24	22.5	10	81.8	36	17	0		7.3	Suriname
100	0.2	0.2	100	2.2	2.2	100	3	0.8	100	1.6	1.6	Switzerland
100	1	1.1	100	2	2	100	13.3	14.6	100	6	6	Chinese Taipei
100	4	n.a.	100	7.1	n.a.	100	8	n.a.	100	6.7	n.a.	Tajikistan
0		3.5	0		10.9	0		14.1	0		8.6	Tanzania
90	21.7	3.5	88	28.2	5.9	90.9	68	62.6	90.9	25.5	10.5	Thailand
0		7.5	0		14.5	0		12.8	0		11.8	Togo
100	16.5	n.a.	100	15	n.a.	100	18.2	n.a.	100	17.3	n.a.	Tonga
100	50	4.5	100	51.1	7.6	100	64.5	20.4	100	53.6	5.1	Trinidad and Tobago
60	21.8	n.a.	72	32.6	n.a.	72.7	31.4	n.a.	75	37.6	n.a.	Tunisia
70	14.9	0.9	40	17.5	3.3	81.8	18.9	8.3	45.5	8.4	4.7	Turkey
0		3.5	8	45	11.6	0		14.1	0		11.4	Uganda
100	1.1	0.9	100	3.8	3.4	100	7.4	7.1	100	5.7	5.3	Ukraine
100	11.8	4.5	100	11.2	4.4	100	14.1	4.4	100	13.8	4.1	United Arab Emirates
100	0.3	0.3	100	1	1	100	1.8	2	100	2.9	2.9	United States
100	28.2	4.9	100	28.2	13.7	100	35	18.4	100	28.9	12.8	Uruguay
100	20	1.5	100	30.4	7.3	100	39	11.3	100	42.7	9.5	Vanuatu
100	27.4	10.9	100	33.8	17.6	100	38.6	18.1	100	34.6	17.6	Venezuela
100	2.8	2.8	100	10.3	9.6	100	49.8	43	100	5.9	4.4	Viet Nam
100	17.5	n.a.	100	21.2	n.a.	100	19.3	n.a.	100	20.8	n.a.	Yemen
0		7.5	8	30	15.7	0		12.2	0		12	Zambia
10	5	n.a.	4	25	n.a.	72.7	5	n.a.	9.1	25	n.a.	Zimbabwe