

BOI-TVA-LIQ-30-10-55-20200526

Document permalink <http://bofip.impots.gouv.fr/bofip/12331-PGP.html?identifiant=BOI-TVA-LIQ-30-10-55-20200526>

VAT - Liquidation - Rates - Reduced rates - Products taxable at reduced rates - Products suitable for combating the spread of the covid-19 virus

1

The reduced rate of 5.5% is applicable to intra-Community delivery, import and acquisition operations relating to the following products:

- protective masks adapted to the fight against the spread of the virus Covid-19 the list and characteristics are determined by [a Article 30-0 E of Annex IV to the General Tax Code \(CGI\)](#) ([CGI art 278-0 bis, K bis](#));
- products intended for personal hygiene and suitable for combating the spread of the covid-19 virus, the characteristics of which are fixed by [article 30-0 F of appendix IV to the CGI](#) (CGI, art. 278-0 bis , Kb).

Note : For imports, the reduced rate applies subject to the VAT exemption provided for in [Decision \(EU\) 2020/491 of 3 April 2020 relating to the exemption from import duties and exemption from VAT on imports granted for goods necessary to combat the effects of the covid-19 pandemic in 2020](#) , as long as it is applicable. Information relating to the implementation of this exemption is available on the website of the Directorate General of Customs and Indirect Rights (DGDDI) www.douane.gouv.fr in the section "[Covid-19: Import duty free and sanitary equipment taxes](#)" .

I. Products concerned

A. Protective masks

10

The list and the technical characteristics of the protective masks adapted to the fight against the spread of the covid-19 virus mentioned in K bis of [article 278-0 bis of the CGI](#) are fixed in [article 30-0 E of the appendix. IV to the CGI](#) .

Are concerned, on the one hand, masks for sanitary use and, on the other hand, masks reserved for non-sanitary uses.

Note: Information relating to these types of masks is available on the website of the general management of companies (DGE) www.entreprises.gouv.fr in the section "[Covid 19: Information relating to masks for the general public](#)".

1. Masks for sanitary use

20

The masks for sanitary use concerned by the reduced rate are those listed in 1 ° of [article 30-0 E of appendix IV to the CGI](#) :

- masks intended to protect the wearer against inhalation of droplets (called "respiratory protection masks" (FFP)): their characteristics are those defined by standard EN 149 + A1: 2009 for the efficiency classes FFP1, FFP2 or FFP3. On the other hand, masks which include an exhalation valve are not affected by the reduced rate;

- masks intended for the protection of the wearer's environment by avoiding the projection of droplets emitted by the latter (called "medical masks" or "surgical masks"): their characteristics are defined by standard EN 14683 + AC: 2019.

Also covered are masks meeting foreign standards equivalent to the two standards mentioned above. The list of these equivalent standards can be found on the DGDDI website www.douane.gouv.fr under the heading "[Covid-19: Measures intended to ensure the fluidity of imports of medical masks and equipment - Equivalence of standards](#)".

2. Masks reserved for non-sanitary uses

30

The masks reserved for non-sanitary uses concerned by the reduced rate are those meeting the cumulative conditions listed in 2 ° of [article 30-0 E of appendix IV to the CGI](#) relating, on the one hand, to the material characteristics of the product and, on the other hand, the conditions of placing on the market and marketing.

The material characteristics are common to all masks eligible for the reduced rate. As regards the conditions for placing on the market and marketing, an alternative is left between so-called "general public" masks and masks meeting the specifications of the French standardization association (AFNOR) (hereinafter "AFNOR masks" and also called by AFNOR "barrier masks" or "solidarity barrier masks").

at. Common hardware features

40

AFNOR masks for the general public and masks respect the following performance levels:

- the filtration efficiency of particles of 3 micrometers is greater than 70%;
- the breathability allows wearing for a period of four hours;
- the air permeability is greater than 96 liters per square meter per second, for a vacuum of 100 pascal.

In addition, when the mask is reusable, these performance levels are maintained after at least five washes.

50

The conditions of eligibility for the reduced rate also include two requirements as to the form of the mask:

- fit on the face with a cover of the nose and chin;
- absence of sagittal seam, i.e. vertically oriented seam when the mask is positioned on the face.

b. Characteristics specific to consumer masks

60

Eligibility for the reduced VAT rate is subject to compliance with the following three cumulative conditions:

- the person liable must be able to justify that the material characteristics mentioned in **IA-2-a § 40** are verified under certain conditions (**IA-2-b § 70**);
- certain information must be given on the product or its packaging (**IA-2-b § 80**);
- the mask is accompanied by an information notice ([IA-2-b § 90](#)).

70

The rules for verifying the material characteristics are set by B and C of II of the [appendix to article 30-0 E of appendix IV to the CGI](#) . These rules essentially consist of conducting laboratory tests. These tests are generally carried out at the request of the importer or the manufacturer. Additional information on this subject is available on the DGE website [www.entreprises.gouv.fr in the section "Covid 19: Information relating to masks for the general public"](#) .

The B and C of II of the appendix to article 30-0 E of appendix IV to the CGI largely refer to other documents. These references are references to the public versions of these documents as of May 7, 2020 (date of signing of the [decree of May 7, 2020 relating to the application of the reduced rate of value added tax to protective masks and products intended for personal hygiene suitable for combating the spread of the covid-19 virus](#)).

Note : However, it is accepted that eligibility for the reduced rate of VAT is not called into question when the tests are carried out by a laboratory referenced on the DGE website [www.entreprises.gouv.fr in the section " Covid 19: Information relating to masks for the general public "](#) after May 7, 2020.

All operators who apply the reduced rate on their mask deliveries must be able to justify to the control services that the checks have been carried out under the conditions mentioned above. To this end, the person liable for VAT, whether the manufacturer, the importer or a distributor, must be able to indicate the precise reference to the results of the tests published on the DGE website. [www.entreprises.gouv.fr in the section "Covid 19: Information relating to masks for the general public"](#) .

The person responsible for requesting the publication of the results of these tests must be able to produce the test report.

Note : The conditions under which companies verify or have verified the characteristics of their masks are presented on the DGE website [www.entreprises.gouv.fr in the section "Companies, how to have your masks tested?"](#) . It is in particular possible either to have the complex tested directly (the expression "complex" designates the materials and their association), or to use a complex strictly identical to a complex (same manufacturer and same reference) already tested.

For taxpayers who have not requested publication on the site, compliance with the conditions of verification of performance levels must be clear from the terms of the contract concluded with the supplier.

Example : This is particularly the case when the contract explicitly refers to the conditions provided for in B and C of II of the appendix to article 30-0 E of appendix IV to the CGI or, for contracts concluded before May 9 2020, to the information note of March 29, 2020 relating to the new categories of masks reserved for non-sanitary uses.

This condition can, alternatively, be considered fulfilled when the person liable has a certificate from his supplier certifying that the material characteristics have been verified under the conditions provided for in B and C of II of the appendix to article 30-0 E of Annex IV to the CGI. The certificate is signed, dated at the latest on the date of issue of the invoice and distinguishes, where applicable, each type of product. The certificate may cover all operations carried out over a calendar month, or a fraction of a calendar month, subject to being dated no later than the date of issue of the latest invoice relating to these operations. .

Note : For transactions before 1st July 2020, it is accepted that a single certificate is issued for the entire period, no later than June 30, 2020.

Example : A manufacturer has tests performed on the masks it produces, which are then distributed by wholesalers, then retailers. In order to apply the reduced rate to its deliveries, the manufacturer must be able to produce the test request and the related returns. In order to justify performance verification conditions, wholesalers may produce a certificate from the manufacturer and retailers may produce a certificate from wholesalers.

80

Eligibility for the reduced rate is also conditioned, in accordance with 1 ° of D of II of the appendix to article 30-0 E of appendix IV to the CGI, upon registration, on the product or packaging , logos appearing in IV of this same appendix (these logos can be downloaded on the site of the DGE www.entreprises.gouv.fr in the section "[Covid 19: Information relating to masks for the general public](#)" - link "Download the all logos "). This condition must be fulfilled at the latest during the intervention of the generating event ([BOI-TVA-BASE-20-10](#)) of the delivery subject to the reduced rate, whatever the stage of the economic chain where the liable party is positioned.

Example : A company manufactures masks meeting the material characteristics required for eligibility at the reduced rate and verified in accordance with **IA-2-b § 70** . The company sells these masks to another company, which conditions the masks and affixes the logo. The reduced rate of VAT will not apply to this sale, but may, with any other condition being fulfilled, apply to sales made by the company that carried out the packaging.

In accordance with 2 ° of D of II of the appendix to article 30-0 E of appendix IV to the CGI, the eligibility at the reduced rate is also conditioned by the inscription of the filtration performances on the packaging. This condition must also be fulfilled at the latest during the intervention of the event giving rise to the delivery subject to the reduced rate, whatever the stage of the economic chain where the liable party is positioned. Registration of other performance levels (breathability, permeability) is not necessary.

However, until May 31, 2020, the inscription on the product or the packaging of the logo and the inscription on the packaging of information on filtration performance may be replaced by other methods of informing the customer at the option of the person liable (display, leaflets, etc.). To this end, the names "general public mask", "category 1 mask" and "category 2 mask" as defined in A of II of the appendix to article 30 may be used. 0 E of Annex IV to the CGI.

Note : The rules for eligibility at the reduced rate of VAT do not replace the rules for informing consumers resulting from consumer law. In particular, the operator cannot rely on the comments in this document to exempt itself from the application of the rules governing the fairness of commercial transactions and the economic and health protection of consumers.

90

In order to ensure the correct use of masks, the eligibility of the reduced rate is subject, in accordance with 2 ° of D of II of the appendix to article 30-0 E of appendix IV to the CGI, to the delivery of a user manual to the customer.

The instructions for use set out the conditions under which the mask must be handled, worn, thrown away and, if necessary, washed to be effective in combating the spread of the Covid-19 virus. An example of a standard notice is available on the DGE website www.entreprises.gouv.fr in the section "[Covid 19: Information relating to masks for the general public](#)" (link "Download an example of a standard notice").

This leaflet can be packaged with masks or communicated simultaneously. It must be issued at each sale, the same notice being able to cover several identical masks sold concomitantly.

Note : For sales between operators in the distribution circuit, which are not intended for the end user, it is sufficient that the seller puts the buyer in a position to have the right information, without being required to provide materially the notice.

The issuance of a notice to the user is a criterion for eligibility at the reduced rate of VAT, including for transactions carried out until May 31, 2020.

Note : It is however accepted that the reduced rate will not be called into question in the absence of delivery of instructions for operations carried out before May 8, 2020.

vs. Characteristics specific to AFNOR masks

100

In accordance with III of the [appendix to article 30-0 E of appendix IV to the CGI](#) , eligibility for the reduced rate of VAT is conditional on compliance with the elements appearing in the document AFNOR SPEC S76-001 of April 28 2020 relating to barrier masks (version 1.10) available on the masques-barrieres.afnor.org website ("AFNOR document"). Only this version of April 28, 2020 is relevant for assessing eligibility for the reduced rate of VAT, any versions of this document that would be published after May 7, 2020 have no tax impact.

Note : In accordance with the foreword to this document, the masks produced according to the previous version (version 1.0 of March 27, 2020) are, until April 27, 2021, deemed to fulfill the condition relating to filtration efficiency (greater than 70% for particles of 3 micrometers).

Relevant elements are those relating to the manufacture and use of materials (paragraphs 5 and 8 of the AFNOR document), to the test methods (paragraph 6 of the AFNOR document) as well as to the marking and the information notice. (paragraph 7 of the AFNOR document). The marking condition implies in particular the affixing of the words "AFNOR SPEC S76-001 barrier mask (version 1.10)" on the mask, packaging or information leaflet.

It is up to the manufacturer to justify compliance with the elements relating to manufacturing, use of materials and test methods.

Note : The test methods for checking the filtration capacities for particles of 3 micrometers provide an alternative between, on the one hand, carrying out tests and, on the other hand, using materials whose performance filtration are known. This is particularly the case for the materials listed in the database appearing on the site of the French Institute of Textiles and Clothing (IFTH) www.ifth.org under the heading "[COVID-19 - Specifications and basis of data for the production of "general public" masks](#)".

For those who are not the manufacturers, compliance with these elements is presumed when the manufacturer is identified by a statement on the mask, packaging or information leaflet.

Note : The AFNOR document also allows, subject to conditions, to avail itself of the filtration efficiency of particles with a diameter smaller than that resulting from (i) of a of 2 ° of [article 30-0 E of the annex IV to the CGI](#) (three micrometers). These elements are only useful for masks which claim protection against such particles, which is not required for the application of the reduced rate. On the other hand, as soon as the taxpayer claims this level of performance with regard to his client, compliance with these elements becomes a condition for the recording of the mention AFNOR and, consequently, the use of the reduced rate ([IA- 2-C § 110](#)).

110

The AFNOR document includes requirements relating to the material characteristics of the mask which are not cited by the a to c of 2 ° of article 30-0 E of appendix IV to the CGI and to the methods of verification of these characteristics. This is particularly the case for the requirements concerning packaging, safety vis-à-vis the skin and inhaled air and the set of flanges. However, as soon as the III of the appendix to article 30-0 E of appendix IV to the CGI explicitly provides for compliance with the elements of the AFNOR document and that, in addition, they constitute a condition for the use of the mention "AFNOR SPEC S76-001 barrier mask (version 1.1)", these requirements are a condition of eligibility at the reduced rate.

B. Hygiene products for personal hygiene

120

The characteristics of the personal hygiene products adapted to the fight against the spread of the covid-19 virus mentioned in K ter of [article 278-0 bis of the CGI](#) are fixed in [article 30-0 F of appendix IV to CGI](#) .

Three cumulative conditions are provided respectively for the legal regime (**I- B § 130**), the destination (**I- B § 140**) and the effectiveness of these products (**I- B § 150**).

No criteria are provided for the packaging or the form of the product. Thus, are particularly concerned by the reduced rate gels, solutions without gelling agent or foams.

130

The legal regime for products eligible for the reduced rate is that of biocidal products set by [Regulation \(EU\) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and the use of products biocides](#) . This regime is described on the website of the Ministry of Energy and Solidarity Transition www.ecologie-solidaire.gouv.fr in the section "[Biocidal products](#)" .

It matters little whether or not the manufacturer of the product falls under this regulation for his usual or main activity as long as the product itself falls under it.

Example : Thus, in particular, when the two other conditions are met, products placed on the market by pharmacies, pharmaceutical establishments, establishments for the production of cosmetic products or installations classified for environmental protection . This is particularly the case for products placed on the market in accordance with the following texts:

- [order of 23 March 2020 prescribing the organizational and operating measures of the health system necessary to deal with the covid-19 epidemic in the context of the state of health emergency](#) ;

- [decree of March 13, 2020 authorizing by derogation the temporary availability on the market and the use of certain hydro-alcoholic products used as disinfectant biocides for human hygiene](#) .

Note : On the other hand, products which fall under an exclusive regime from that of biocidal products, in particular cosmetic products governed by [Regulation \(EC\) No 1223/2009 of the European Parliament and of the Council of 30 November 2009](#), are excluded from the reduced rate. [relating to cosmetic products](#) and, more generally, those falling under the texts listed in 2 of Article 2 of Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and the use of biocidal products.

The reduced rate applies more specifically to biocidal products qualified as disinfectants for human hygiene falling under product type 1 (TP1) within the meaning of Annex V to this regulation. Products that are not disinfectants are therefore excluded, as are disinfectants for veterinary use or intended for the treatment of goods (equipment, materials, surfaces, etc.).

140

The products must be intended for the rapid and effective inactivation of viruses present on the skin.

In particular, the following are excluded:

- products intended to destroy micro-organisms other than viruses (fungi, bacteria, etc.);
- products intended for other places on the human body than the skin, in particular the scalp.

150

Eligibility for the reduced rate is subject to compliance with one of the following alternative conditions:

- meet the standard EN 14476 known as "virucidal";

- contain, in concentration expressed in volume greater than or equal to 60% in the final product, one of the following active substances: ethanol, propan-1-ol or propan-2-ol.

Note: The name of the alcohol used in the product is indicated on the product labeling:

- ethanol or ethyl alcohol,
- propan-1-ol or propyl alcohol,
- propan-2-ol or propyl alcohol or isopropanol.

For certain products, its concentration is specified on the labeling, this obligation being extended for all products manufactured from May 31, 2020. Information on the protection and information on consumption is available on the documents published on the website of the Directorate General for Competition, Consumption and Fraud Prevention (DGCCRF) www.economie.gouv.fr in the section "[Price framework for gels or hydroalcoholic solutions - see the FAQ](#)" (see in particular the question "What advice for consumers").

II. Details on the application in space and time

A. Applicable rate

160

The applicable reduced rate is the rate of 5.5% in mainland France (CGI, art. 278-0 bis, K bis and K ter), including Corsica, and the rate of 2.10% ([CGI, art. 296.1 ° -a](#)) in the communities of Guadeloupe, Martinique and La Réunion ([BOI-TVA-GEO-20](#)).

Note: It is recalled that the VAT does not apply either in Mayotte, or in Guyana ([CGI, art. 294](#)).

When one of the eligibility conditions is not met, the full rate applies: 20% in mainland France ([CGI, art. 278](#)) and 8.5% in the communities of Guadeloupe, Martinique and La Réunion (CGI, art. 296, 1 ° -b).

B. Time specifications

1. Deliveries of goods and intra-Community acquisitions of goods

170

In accordance with the provisions of II and III of [article 5 of the law n ° 2020-473 of April 25 of finance financial correction for 2020](#) and of II and III of [article 6 of the law n ° 2020-473 of 25 April 2020 finance financial adjustment for 2020](#) , the reduced rate mentioned in **II-A § 160** applies retroactively and temporarily to deliveries of goods and intra-Community acquisitions of goods. These operations concerned are identified according to the date of their generating event ([BOI-TVA-BASE-20-10](#)). It's about :

- for the protective masks mentioned in [IA § 20 to 110](#) , operations whose generating event takes place from March 24, 2020 and until December 31, 2021;
- products intended for the human hygiene mentioned [IB § 120 to § 150 IB](#) , operations whose operative event occurs on or after 1st March 2020 until 31 December 2021.

Therefore, during the period commencing, for masks, March 24, and for hygiene products, on 1st March and ending in the two cases, May 8, 2020, VAT is likely to have been invoiced and paid to the treasury at a rate higher than that mentioned in **II-A § 160**.

The following paragraphs specify the regularization rules for transactions carried out during this period, distinguishing between transactions that fall within the scope of the billing obligation from 1 to I of [article 289 of the CGI](#) (**II-B-1 § 180**) and those that do not fall under it (**II-B-1 § 190**).

180

Regarding transactions subject to an invoicing obligation in application of 1 of I of article 289 of the CGI, in particular those intended for persons subject to VAT or legal persons not subject to VAT, the following rules apply: apply.

Persons liable for VAT who would have invoiced these operations at a rate other than the reduced rate mentioned in [II-A § 160](#) on these deliveries have the option of obtaining the refund of the overpayment under the conditions provided for in [IB § 60 of the BOI -TVA-DED-40-10-10](#). This refund is made by charging to the VAT declaration filed no later than December 31, 2022. The amounts to be returned are entered on line 21 "other VAT to be deducted" from form No. [3310-CA3-SD](#) (CERFA No. 10963) or on line 25 of declaration n ° [3517-S-SDCA12](#) (CERFA n ° 11417) for taxpayers subject to the simplified taxation system (RSI). The exercise of this faculty is subject to the issuance to the customer of a corrective invoice replacing and canceling the previous one ([BOI-TVA-DECLA-30-20-20-20 in V § 180 and following](#)). It is then up to this customer to correct the amount of VAT which he has deducted correspondingly.

However, for transactions invoiced between the entry into force of the law, or the 1st March 2020 or March 24, 2020, and May 8, 2020, in view of the exceptional situation of health emergency, it is accepted that the parties may, by mutual agreement, waive this procedure, that is to say the issue of corrective invoices. In such a situation, the person liable for VAT is not entitled to make any charge for the VAT initially invoiced. Correlatively, the tax authorities will not question the total or partial deduction of VAT made by the recipient on the grounds that VAT has been invoiced at a rate higher than the reduced rate mentioned in **II-A § 160**. These elements also apply, under the same conditions, when the issuance of the amending invoice is deferred (no later than December 31, 2022).

190

With regard to transactions not covered by the billing obligation, in particular those intended for individuals, the following rules apply.

Persons liable for VAT on these deliveries have the right to obtain the refund of the overpayment by charging against their VAT declaration according to the terms and within the deadlines specified in the second paragraph of **II-A § 180**. However, this option is not subject to the issuance of a corrective invoice to the customer.

Note : The existence of a possible refund to the customer falls under the contractual clauses and the commercial policy of the person liable, in compliance with consumer law, and has no tax impact.

2. Imports

200

The reduced rate mentioned in [II-A § 160](#) applies to imports made from the day after the publication of the [decree of May 7, 2020](#), that is to say May 9, 2020, and until December 31 2021.

However, it is recognized that it also applies to imports made from the day after the publication of [Law No. 2020-473 of April 25, 2020 of amending finance for 2020](#) , namely April 27, 2020. To proceed with regularization of operations, it is first necessary to proceed to the correction of the customs declaration (www.douane.gouv.fr in the section "[Procedure / Rectify or invalidate a customs declaration](#)"), then to request reimbursement VAT (www.douane.gouv.fr in the section "[Procedure / Submit a request for reimbursement or VAT discount](#)").