



**LIFE SCIENCES & HEALTHCARE PRACTICE**

Reduced rate (6%) for Products and Services  
Provided to Patients Suffering from Refractory  
Diseases: a Significant Amendment of the  
Ministry of Finance

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# Reduced rate (6%) for Products and Services Provided to Patients Suffering from Refractory Diseases: a Significant Amendment of the Ministry of Finance

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On February 12, 2020, the Greek Ministry of Finance filed the *Amendment of VAT Code Ratification on the reduced rate for goods and services provided to patients with refractory diseases* (Article 10 of Law 6446/2020 - GG A' 32/14.02.2020).

This amendment is of paramount importance on grounds of social policy and social welfare: it establishes reduced VAT rates to be applied on particular preparations used for human diagnostic testing. Paragraph 1 refers to medication, vaccines and immunological medicinal products, radioactive preparations for diagnostic and/or therapeutic purposes, opacifying diagnostic preparations and other preparations for diagnostic purposes or reagents. It is provided that all listed products are subject to the VAT rate of 6%. Paragraph 2 refers to radiotherapeutic practices included in the Common Ministerial Decision Y4a/48545 (GG B' 2408/31.08.2012). It is provided

again that all listed practices are subject to the VAT rate of 6%.

The reduction in the VAT rate is significant: the radioactive preparations for diagnostic and/or therapeutic purposes, other preparations for diagnostic purposes or reagents as well as radiotherapy services offered to people suffering cancer –all classified on specific tariff lines- were subject to VAT rate of 24%. Furthermore, opacifying diagnostic preparations as well as other preparations for diagnostic purposes or reagents - classified on different tariff lines - were subject to VAT rate of 13%.

Thus, the new provision is about to decrease the medical expenses of those patients who need to undergo diagnostic examination and therapeutic procedures that are dependent to the abovementioned described products and services. Last but not least, according to

the impact assessment, the provisions will not result in noticeable budgetary impact since the greatest part of the cost for the supply and offer of the relative products and services respectively is paid by the National Health System (EOPYY).

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