Assistive Technology and International Trade

Discussion series on Market Shaping in AT Sector, Webinar 4

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ATscale GLOBAL PARTNERSHIP FOR ASSISTIVE TECHNOLOGY Hosted by UNOPS

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INSTITUTO DE MEDICINA FÍSICA E REABILITAÇÃO HC FMUSP Rede Lucy Montoro

Today's programme

Topic	Speaker
Opening remarks	**Pascal Bijleveld** CEO, ATscale **Laure Roges** Team Leader for Inequalities, Social Protection and the Rights of Persons with Disabilities, Directorate General for International Partnerships, European Commission
Report findings	**Vinicius Ramos** Executive Director, Rehabilitation Medicine Institute of the University of Sao Paulo Medical School General Hospital **Natália Jardim** Research Associate, Rehabilitation Medicine Institute of the University of Sao Paulo Medical School General Hospital
International perspective	**Ralf Peters** Chief of the Trade Analysis Branch, Division on International Trade and Commodities, UNCTAD **Fernando Botelho** UNICEF, Programme Specialist, Assistive Technology Children with Disabilities Section
Q&A	**Chaired by Satish Mishra, Head of Global Programmes, ATscale**

Opening remarks

Pascal Bijleveld

CEO, ATscale

Laure Roges

Team Leader for Inequalities, Social Protection and the Rights of Persons with Disabilities, Directorate General for International Partnerships, European Commission

Agenda

Why study AT and international trade?

2.5 billion	200 million+	3–10%
people globally need assistive products	Africans need assistive technology	coverage in low-income countries

- AT manufacturing in Africa remains scarce or non-existent, forcing people in need to rely on imports.
- International trade plays a crucial role in making AT available to those who need it.
- Access to imported AT is restricted by multiple barriers, including underutilized trade potential, import tariffs, local taxes, high transportation costs and logistical challenges.
- Identifying strategies to overcome these barriers is essential to improving access across the continent.
- The same holds true for LICs across the world - roughly 1 of 10 people have access, but most manufacturers are in Europe, North America or China.

Scope of the study

What we studied

4 assistive products

Hearing aids | Prostheses and orthoses | Spectacles | Wheelchairs

Pan-Africa study

5 select African countries

Chad | Egypt | Kenya | Mozambique | Rep. of the Congo

The import chain covered

Import-to-distributor pathway

Methodology

Mixed-methods approach

Quantitative datasets (ITC Trade Map, WTO, UN Comtrade, WITS and World Bank) combined with legal, institutional and qualitative evidence from literature review and desk research.

Harmonized analytical framework

11-component structure covering country highlights, disability situational analysis, institutional frameworks, trade and tax systems, access to products and procurement mechanisms.

Qualitative evidence collection

40+ experts engaged including health professionals, policymakers, OPD representatives and service providers. Three country-level participatory dialogues validated findings, in addition to key informant interviews.

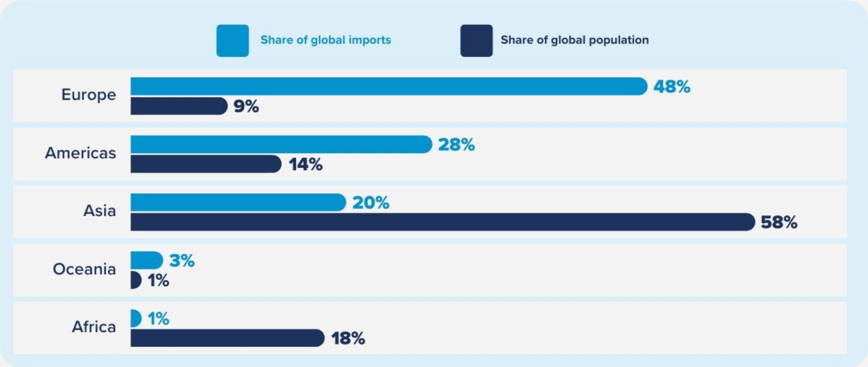
Technical Advisory Group (TAG)

Experts from UN agencies, international trade institutions, and AT specialists provided methodological refinement.

Overview of AT trade flow in Africa

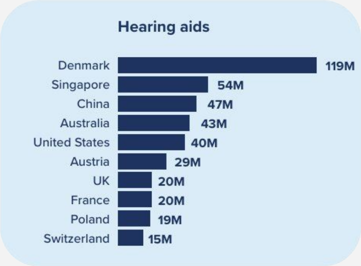
The African continent accounts for the smallest share of global AT imports

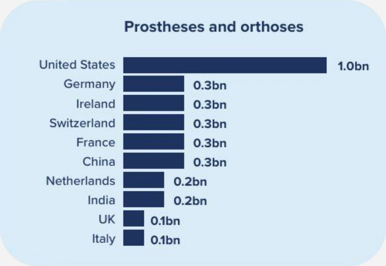
Imports of hearing aids, prostheses and orthoses, spectacles and wheelchairs by African countries totalled USD 6.5 billion between 2016 and 2023, just over 1 per cent of total world imports.

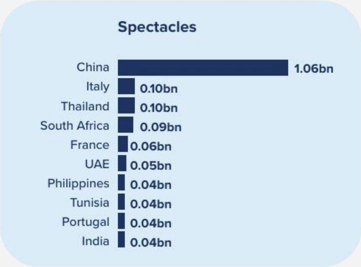


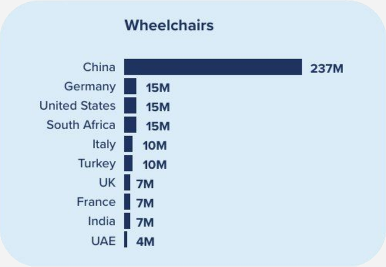
The African continent relies on external markets for assistive product imports

Between 2016 and 2023, intraregional trade accounted for only 3.6 per cent of total imports.









Overview of AT tariff regimes in Africa

Tariffs on spectacles can reach up to 30%

Whereas most countries grant tariff exemptions for hearing aids, prostheses and orthoses and wheelchairs, many still impose duties on spectacles, lenses and frames – sometimes reaching up to 30 per cent.

Hearing aids

1.4%

Prostheses and orthoses

1.6%

Spectacles

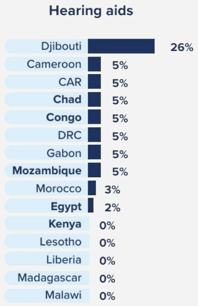
8.4%

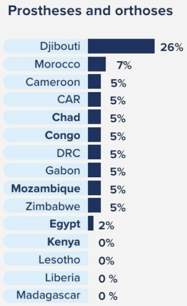
Wheelchairs

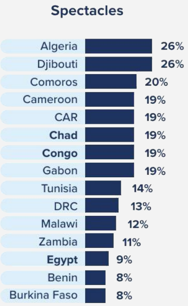
1.8%

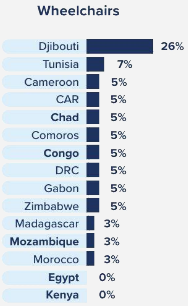
Spectacles are still classified as consumer or even luxury goods

Among our select countries, tariffs on hearing aids, prostheses and orthoses and wheelchairs range from 0 to 5 per cent, whereas average tariffs on spectacles can go up to 26 per cent.









Overview of AT tax structure in the select countries

Treatment of AT under VAT regimes remains inconsistent

VAT systems follow a broadly similar architecture – standard VAT rates complemented by exemptions or zero-rating for priority goods.

VAT treatment of AT is more inconsistent. Hearing aids, prostheses and orthoses and wheelchairs are often exempted. Spectacles, lenses and frames remain subject to full VAT.

Category	Chad	Congo	Egypt	Kenya	Mozambique
Standard rate	18%	18%	14%	16%	16%
VAT mechanism	Exemption	Exemption	Exemption	Zero-rate exemption	Exemption
Hearing aids	✅	✅	✅ ✅ ⚙	✅	🟡
Prostheses and orthoses	✅	✅	🟡	✅	✅
Spectacles	🟡 🟡 ▲	🟡 🟡 ▲	🟡	🟡 🟡 ▲	🟡
Wheelchairs	✅	✅	✅ ✅ ⚙	✅	✅

✅ Green = Zero-rated/Exempted (Most favorable)

🟡 Yellow = Ambiguous/Partially covered

⚙ Includes parts and pieces

▲ Includes more HS codes

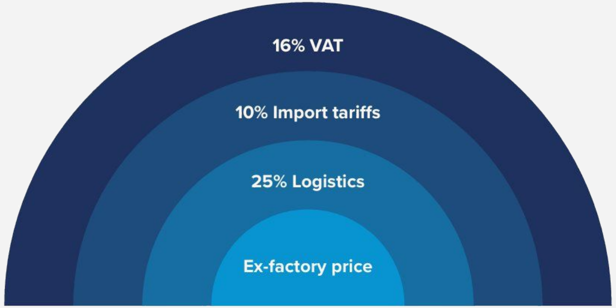
Unpacking the costs

Import-related costs can drive the product price to 1.6 times the ex-factory price

If the same tariff and tax exemptions currently applied to hearing aids, prostheses and orthoses and wheelchairs in Kenya were extended to spectacles, the tax burden for import tariffs and VAT would be zero.

Costs for spectacles imports to Kenya

Price after customs clearance and nationalization



In this scenario, the price after customs clearance and nationalization is 1.6 times the ex-factory price.

Costs for hearing aids imports to Kenya

Price after customs clearance and nationalization

In this scenario, the price after customs clearance and nationalization is 1.25 times the ex-factory price.

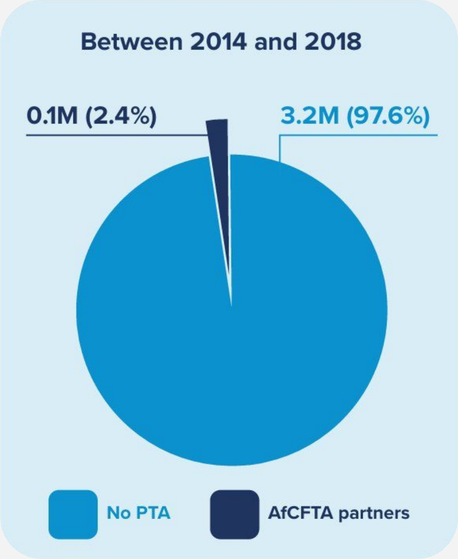
The role of Preferential Trade Agreements (PTAs)

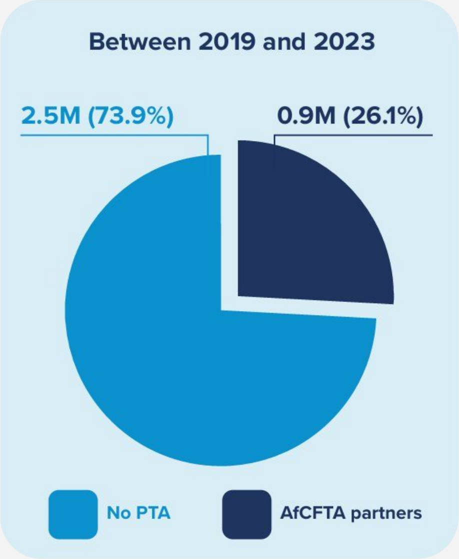
Many African regional, interregional and partner PTAs are eliminating tariffs on key assistive products

Twelve applicable PTAs were identified:

- AfCFTA
- CEMAC
- COMESA
- EAC
- SADC
- GAFTA
- Agadir
- EU-Egypt
- EFTA-Egypt
- SADC-EU EPA
- SADC-UK EPA
- Egypt-Mercosur

The Republic of the Congo has shown a significant increase in imports from AfCFTA member countries since 2019





Zimbabwe: Advancing national prioritization of AT

A replicable example of national prioritization and fiscal policy reform

Multisectoral working group established

Ministry of Health created AT Working Group with partners.

National strategy and priority list developed

55-product national APL list: 50 from WHO list + 5 context-specific items (sunscreen for albinism, smart canes, incontinence products).

OPDs advocate during budget consultations

Organizations of persons with disabilities highlighted tariff and tax impact on access.

Revenue impact assessed

Zimbabwe Revenue Authority concluded revenue forgone would be manageable; exemptions align with social welfare objectives.

VAT regulations amended

Government eliminated import taxes on priority assistive products (registered OPDs).

Key recommendations

1

Conduct cost-benefit analysis of tariffs and taxes on assistive products.
National governments should conduct a cost-benefit analysis of import tariffs and VAT applied to assistive products where these charges are high, particularly spectacles and related parts.

2

Reduce effective tariffs and taxes on assistive products, particularly spectacles, where feasible.
For products such as spectacles, there is a need to reduce rates of both tariffs and taxes. For products such as wheelchairs, where exemptions are in place, these exemptions must be enforced.

3

Introduce detailed and accurate HS codes for assistive products.
It is necessary to develop more detailed and precise HS codes, along with national tariff-line extensions, for assistive products to ensure proper classification at customs.

4

Designate assistive products as essential goods.
National governments are encouraged to develop priority lists for assistive products, formally classifying them as essential goods.

Key recommendations

5

Conduct training on assistive technology classification and trade procedurest.
National governments should conduct targeted training programmes for customs officers and trade officials to improve the accurate identification and classification of assistive products at customs.

6

Align trade policies with a regional production strategy to strengthen assistive technology supply chains.
National governments should explicitly align tariff, tax and trade policy design with national and regional production strategies for assistive technology.

7

Implement awareness campaigns on trade rules and tariff and tax exemptions procedures.
National governments should implement awareness campaigns aimed at the general public and importers to promote understanding of existing tariff reductions and fiscal exemptions.

8

Anchor assistive technology policies in cross-ministerial and interest groups coordination.
National governments should establish (or reinforce) a formal coordinating body on assistive technology, with meaningful representation of assistive technology user groups.

International perspective

Ralf Peters

Chief of the Trade Analysis Branch, Division on International Trade and Commodities, UNCTAD

Fernando Botelho

Programme Specialist, Assistive Technology Children with Disabilities Section, UNICEF

Q&A

Thank you

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