



Policy Brief on Assistive Technology and International Trade

Focus on select African countries

What is assistive technology?

Assistive technology (AT) is an umbrella term for assistive products such as wheelchairs and digital devices, along with their related systems and services. By enhancing independence, health and productivity, assistive technology enables individuals to live more dignified lives and to participate in education, the labour market and their communities¹. While often associated with persons with disabilities, most people will need assistive products at some point in their lives, whether due to ageing, chronic conditions or temporary functional difficulties².

Why study assistive technology and international trade?

Globally, over 2.5 billion people need one or more assistive products. However, nearly one billion individuals lack access to the assistive products they require. This issue is particularly severe in low-income countries, where only 10 per cent of the population has access to necessary assistive products – in some cases, this figure drops as low as 3 per cent³. In African countries, the manufacturing of assistive technology remains scarce or non-existent, forcing people in need to rely on imports^{4,5}.

Within this context, international trade plays a crucial role in making assistive technology available to those who need it. However, access to imported assistive products in the African region is restricted by multiple barriers, including underutilized trade potential, import tariffs, local taxes, high transportation costs and logistical challenges stemming from limited infrastructure⁶. Identifying strategies to overcome these barriers to international trade is therefore essential to improving access to assistive technology across the continent.

1 World Health Organization [WHO], 'Assistive technology', 2024, at www.who.int/news-room/fact-sheets/detail/assistive-technology, accessed February 2026.

2 ATscale and Altai Consulting (2024), Guidance for Market Entry in the Assistive Technology Sector, p 01.

3 ATscale and Clinton Health Access Initiative [CHAI] (2024), Assistive Products Market Report 2024, p 01.

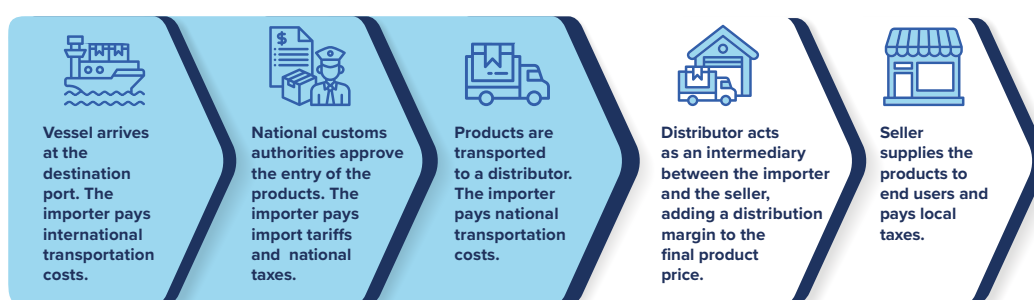
4 Rohwerder B (2018), Assistive technologies in developing countries, Institute of Development Studies, p 7-24.

5 Borg J and Östergren P-O. 'Users' perspectives on the provision of assistive technologies in Bangladesh: awareness, providers, costs and barriers', Disability and Rehabilitation Assistive Technology, 10(4), 2015, p 7.

6 World Health Organization [WHO] and United Nations Children's Fund [UNICEF], 'Global report on assistive technology', 2022, at www.unicef.org/reports/global-report-assistive-technology, accessed February 2026.

Scope of the study

The Technical Report on Assistive Technology and International Trade develops a comprehensive overview of international trade, import tariffs, local taxes and policy regimes for hearing aids, prostheses and orthoses, spectacles and wheelchairs in five African countries: Chad, Egypt, Kenya, Mozambique and the Republic of the Congo. It identifies the main barriers and challenges to the effective implementation of trade policies along the import-to-distributor process – from the arrival of products at the port to their delivery to distributors – and, while the distributor and retail stages are mentioned, they are not the primary focus of the analysis. This Policy Brief summarizes the key findings and recommendations from the report.



Overview of assistive technology trade flow and tariff regimes in Africa

Imports of hearing aids, prostheses and orthoses, spectacles and wheelchairs by African countries totalled US\$ 6.5 billion between 2016 and 2023. This figure represents just over 1 per cent of total world imports, which amounted to US\$ 606.3 billion over the same period. Given that Africa accounts for over 18 per cent of the world's population, the continent's import levels of assistive products have the potential to increase.

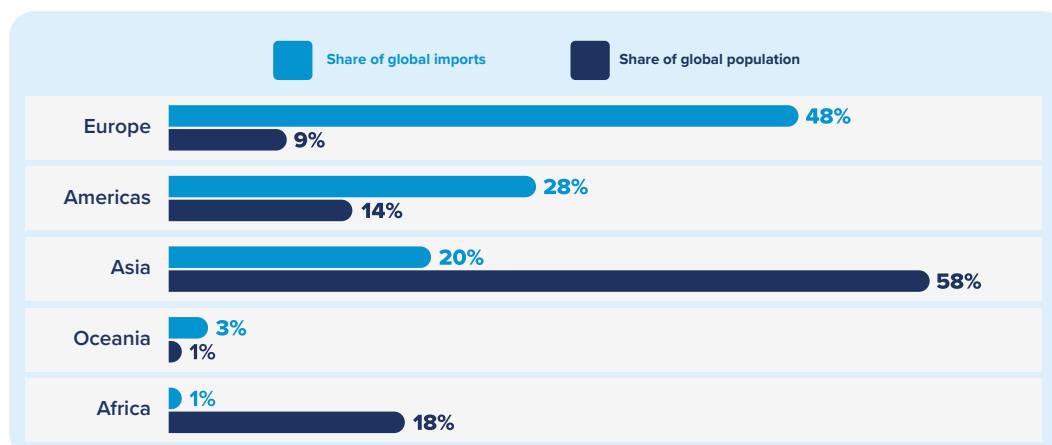


Figure 2. Share of global imports of assistive products (2016–2023) and global population (2024), by region (per cent of total).

The average import tariff on hearing aids, prostheses and orthoses, spectacles and wheelchairs in Africa is 4.8 per cent. While the average import tariff is 1.4 per cent for hearing aids, 1.6 per cent for prostheses and orthoses, and 1.8 per cent for wheelchairs, it rises to 8.4 per cent for spectacles. 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.

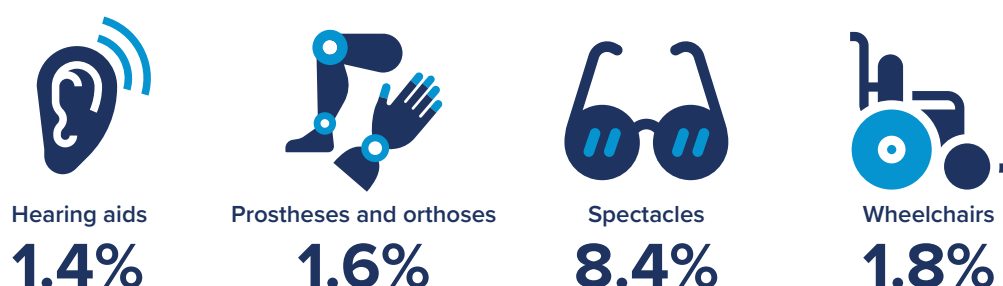


Figure 3.
Average import tariff for assistive products in Africa per product type.

There are, however, variations in the import tariffs applied across countries. Among our select countries, tariffs on hearing aids, prostheses and orthoses, and wheelchairs range from 0 to 5 per cent, whereas tariffs on spectacles can go up to 30 per cent. Even within the same product category, tariff rates may differ, as each Harmonised System code is assigned its own tariff treatment. When tariffs are zero-rated, importers are exempt from paying duties on a specific product category, which is the case for some assistive products in several countries.

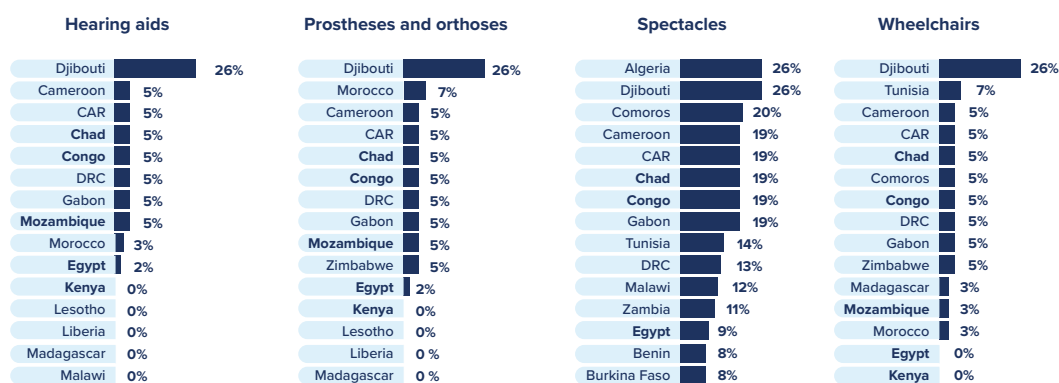


Figure 4.
Average import tariffs across African countries per assistive product (top 15 countries with the highest tariffs).

*Mozambique (2 per cent tariff) and Kenya (5 per cent tariff) are not among the top 15 countries with the highest tariffs on spectacles.

Overview of the tax structure for assistive technology in the target countries

Across the five select countries, VAT systems follow a broadly similar architecture – standard VAT rates ranging from 14 per cent to 18 per cent, applied to both domestic supplies and imports, complemented by exemptions or zero-rating for priority goods such as medicines and medical devices. Despite this shared structure, the VAT treatment of assistive technology is more inconsistent. While hearing aids, some prostheses and orthoses and wheelchairs are often exempted, spectacles, lenses and frames frequently remain subject to full VAT, contributing to variations in final consumer prices. In Egypt, Mozambique and Kenya, national VAT laws define exemption or zero-rate lists in plain language, while the Republic of the Congo and Chad adopt HS-coded exemption schedules under CEMAC harmonization, reducing administrative discretion and interpretation challenges while maintaining variation in coverage.

Egypt provides structured VAT exemption models that cover hearing aids, prostheses, wheelchairs and their parts. Mozambique's VAT Code explicitly exempts key categories of assistive technology but employs imprecise language regarding hearing devices and spectacles, leaving room for administrative interpretation. Kenya stands out for adopting a zero-rating model for many assistive products. Unlike exemption – which embeds unrecoverable input VAT into prices – zero-rating keeps the supply chain VAT-neutral by allowing full input-tax recovery, lowering costs across freight, logistics, warehousing and distribution. Kenya complements this system with a second layer of user-specific VAT and duty exemptions under the 2025 Persons with Disabilities Act. Together, these features align Kenya more closely with international best-practice VAT design, offering a more comprehensive and predictable fiscal environment for assistive technology imports than the exemption-based systems used in the other target countries.

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	✓	✓	✓✓⚙️	✓	✓

Figure 5.
VAT comparison
chart on select
African countries.

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

● Yellow = Ambiguous/Partially covered

⚙️ Includes parts and pieces

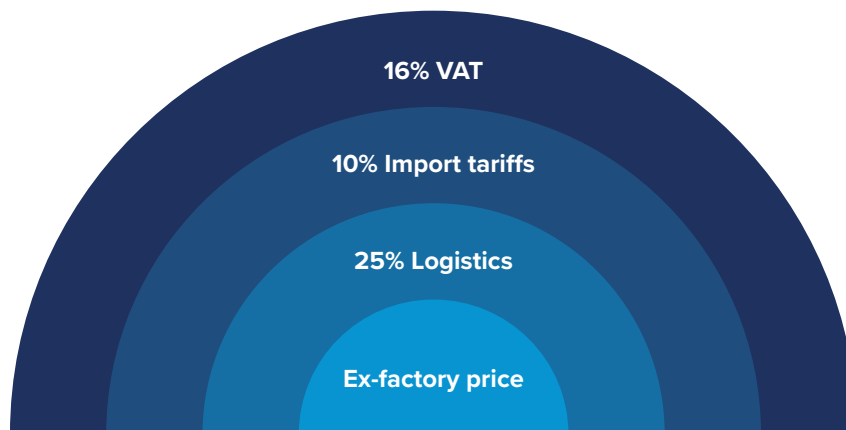
▲ Includes more HS codes

Unpacking the costs: Tariffs, VAT and logistics as barriers to assistive technology affordability

Import tariffs, local taxes and logistical costs can dramatically increase the price of assistive products. For example, frames and mountings for spectacles imported into Kenya are subject to an import tariff of up to 10 per cent and a VAT of 16 per cent. Logistics costs are also substantial, as transportation expenses can reach up to 25 per cent, and each day the cargo remains awaiting clearance at the destination may incur an additional cost of up to US\$ 500 in storage fees. Together, these represent an addition of up to 59.5 per cent to the product's cost in tariffs, taxes and logistics alone. Distributor and retailer margins further drive up prices. While data was not available for Kenya, in Uganda, for instance, distributor and retailer margins for spectacles can reach 50 per cent. In addition, service-related expenses add another layer of cost, further increasing the final price to consumers. Figures 6 and 7 illustrate this point, showing how import costs accumulate and can drive the product price to 1.6 times the ex-factory price.

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.

Figure 6.
Costs for spectacles
imports to Kenya.

In contrast, 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. Even then, there would still be considerable room for further cost reductions, particularly by addressing logistics and transport-related expenses, as well as distributor and retailer margins. For example, simplifying the procedures required to obtain these exemptions, together with a more efficient customs system, could help reduce logistics costs by expediting the import process and lowering port storage fees.

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.

Figure 7.
Costs for hearing aids
imports to Kenya

Key recommendations

Several challenges continue to limit the effectiveness of existing trade policies for assistive technology and contribute to the overall low trade volume of assistive product imports into African countries. To address the identified challenges, the following eight key recommendations focus on improving importation processes, legislative frameworks, capacity building and awareness-raising efforts:

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.
5	Conduct training on assistive technology classification and trade procedures. 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.

