

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

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**LOK SABHA**

**UNSTARRED QUESTION NO.18**

**TO BE ANSWERED ON MONDAY THE 19<sup>TH</sup> JULY, 2021**  
**ASHADHA 28, 1943 (SAKA)**

**TAXES ON MEDICAL EQUIPMENTS**

**18. SHRI NITESH GANGA DEB:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has waived taxes from articles and medical equipments used for corona treatments in the country; and  
(b) if so, the details thereof?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**SH. PANKAJ CHOUDHARY**

**(a):** In order to ensure the availability and affordability of goods being used for Covid-19 relief and management, the Government has for specified period provided the following indirect exemptions/concessions on such items:-

- (i) Customs Duties has been exempted on (a) medicines such as Remdesivir injection, Remdesivir API, Amphotericin B and specified inputs for their manufacturing (b) oxygen and oxygen related equipment (c) Covid-19 Vaccines (d) specified inflammatory diagnostic kits, etc.
- (ii) Specified Covid relief items have also been exempted from payment of IGST when imported for donation to Central Government, State Government or any relief agency, entity or statutory body for free distribution.
- (iii) GST rate has been reduced on specified goods like Covid-19 related medicines, oxygen, oxygen related equipment, specified Covid-19 testing kits, Pulse oximeters, hand sanitizers, temperature check equipment, Gas/electric furnace for crematorium and ambulances.

**(b):** The list of Covid-19 relief goods on which GST/Customs duty has been reduced is enclosed.

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**A. Exemption/ Reduction in GST and IGST (on imports) on COVID-19 relief goods**

<b>S. No.</b>	<b>Description</b>	<b>From</b>	<b>To</b>
<b>A. Medicines</b>			
1.	Tocilizumab	5%	Nil
2.	Amphotericin B	5%	Nil
3.	Anti-Coagulants like Heparin	12%	5%
4.	Remdesivir	12%	5%
<b>B. Oxygen, Oxygen generation equipment and related medical devices</b>			
1.	Medica I Grade Oxygen	12%	5%
2.	Oxygen Concentrator/Generator, including personal imports thereof	12%	5%
3.	Ventilators	12%	5%
4.	Ventilator masks/canula/helmet	12%	5%
5.	BiPAP Machine	12%	5%
6.	High flow nasal canula (HFNC) device	12%	5%
<b>C. Testing Kits and Machines</b>			
1.	Covid Testing Kits	12%	5%
2.	Specified Inflammatory Diagnostic Kits, namely D-Dimer, IL-6, Ferritin and LDH	12%	5%
<b>D. Other Covid-19 related relief material</b>			
1.	Pulse Oximeters, including personal imports thereof	12%	5%
2.	Hand Sanitizer	18%	5%
3.	Temperature check equipment	18%	5%
4.	Gas/Electric/other furnaces for crematorium, including their installation, etc.	18%	5%
5.	Ambulances	28%	12%

**B. Full Exemption from Customs Duty on import of COVID-19 relief goods**

S.No.	Description of goods
1.	Remdesivir Active Pharmaceutical Ingredients (API)
2.	Beta Cyclodextrin (SBEB CD) used in manufacture of Remdesivir, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
3.	Injection Remdesivir.
4.	Inflammatory Diagnostic (marker) kits, namely- IL6, D-Dimer, CRP(C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents
5.	Medical Oxygen
6.	Oxygen concentrator including flow meter, regulator, connectors and tubings.
7.	Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic oxygen Air Separation Units (ASUs) producing liquid/gaseous oxygen.
8.	Oxygen canister.
9.	Oxygen filling systems.
10.	Oxygen storage tanks
11.	Oxygen generator
12.	ISO containers for Shipping Oxygen
13.	Cryogenic road transport tanks for Oxygen
14.	Oxygen cylinders including cryogenic cylinders and tanks
15.	Parts of goods at S.No.6 to 14 above, used in the manufacture of equipment related to the production, transportation, distribution or storage of Oxygen, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
16.	Any other device from which oxygen can be generated
17.	Ventilators, including ventilator with compressors; all accessories and tubings; humidifiers; viral filters (should be able to function as high flow device and come with nasal canula).
18.	High flow nasal canula device with all attachments; nasal canula for use with the device.
19.	Helmets for use with non-invasive ventilation.
20.	Non-invasive ventilation oronasal masks for ICU ventilators.
21.	Non-invasive ventilation nasal masks for ICU ventilators.
22.	COVID-19 vaccine
23.	Amphotericin B
24.	6 specified API/ excipients for manufacturing Amphotericin B
25.	Raw materials for manufacturing COVID test kits

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