

# RECENT UPDATES IN INDIRECT TAX FOR COVID TREATMENT

TEAM TRD

## Indirect Tax

### *PPE Kits made of Non-Woven Textiles*

Value above Rs. 1,000/- → 12% GST Rate

Value up to Rs. 1,000/- → 5% GST Rate

Note - CBIC has granted exemption from Basic Customs Duty and Health cess in case of import of these items.

### *Sanitizers and other disinfectants*

GST rate 18%

### *Plastic and Rubber Gloves*

GST rate 18%

***Gas Masks with Replaceable Filter and Mechanical Parts***

**GST rate 12%**

***Fabric Mask without Replaceable Filter and Mechanical Parts, Surgical Masks made of Non- Woven Textiles***

**GST rate 5%**

***Oxygen concentrators for personal use***

**GST rate reduced to 12% [Previously it was 28%]**

**Note - Import of oxygen concentrators, cylinders have been announced to be exempted from customs duties**

***Ventilators***

**GST rate 12%**

**Imported ventilators are exempted from import duties.**

***COVID Medicines /Drugs***

**GST rate-12%**

**Remdesivir, Tocilizumab, Favipiravir and others are exempted from customs duties**

***COVID vaccines***

**GST rate -5% on domestic supplies and commercial imports of vaccines**

***Temperature check equipment***

**GST rate 18%**

***COVID-19 Diagnostic Test Kits***

**GST rate -5%**

***Specified COVID-19 relief material***

**IGST exempted on imports of specified COVID-19 relief material donated from abroad, for free distribution for covid relief.**

***In)lammatory diagnostic (marker) kits, namely-IL6, D-Dimer, CRP, LDH, Ferritin, Pro Calcitonin (PCT) and blood gas reagents***

**Customs duty on imports of above items, has been exempted till October 31, 2021, to supplement testing efforts.**