

Product	Additional information	HS 2017 Classification	CGST Rate
I. COVID 19 Test kits/ Instruments and apparatus used in Diagnostic Testing			
COVID 19 Test kits	Diagnostic reagents based on polymerase chain reaction (PCR) nucleic acid test.	3822.00	6%
COVID 19 Test kits	Diagnostic reagents based on immunological reactions	3002.15	6%
COVID 19 Diagnostic Test instruments and apparatus	Instruments used in clinical laboratories for In Vitro Diagnosis	9027.80	9%
Swab and Viral transport medium set	A vial containing a culture media for the maintenance of a viral sample and a cotton tipped swab to collect the sample put up together	3821.00	9%
II. Protective garments and the like			
Face and eye protection			
Cellulose/paper masks		4818.50	9%
Textile face masks, without a replaceable filter or mechanical parts , including surgical masks and disposable face masks made of <u>non woven textiles</u> . This includes the masks known as N95 Particulate Respirators.		6307.90	2/5% – of sale value not exceeding Rs. 1000 per piece Others- 6%

Gas masks with mechanical parts or replaceable filters for protection against biological agents . Also includes such masks incorporating eye protection or facial shields.	9020.00	6%
Protective spectacles and goggles	9004.90	6%
Plastic face shields (covering more than the eye area)	3926.20	9%
Gloves		
Plastic gloves	3926.20	9%
Surgical rubber gloves	4015.11	6%
Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	6116.10	2/5% – of sale value not exceeding Rs. 1000 per piece Others- 6%
Textile gloves that are not knitted or crocheted	6216.00	2/5% – of sale value not exceeding Rs. 1000 per piece Others- 6%
Other Protective garments and the like		
Disposable hair nets	6505.00	9%
Protective unisex garments made of plastic sheeting, textile reinforced plastics or textile backed plastics.	3926.20	9%
Protective unisex garments made of rubber sheeting, textile reinforced rubber or textile backed rubber.	4015.90	9%

Paper or cellulose garments and clothing accessories such as disposable paper hospital gowns, paper shoe covers etc. These are covered here provided that they are made of paper, paper pulp, cellulose wadding or webs of cellulose fibres. Please check with the Customs administration in the importing country if they are not solely paper or cellulose as they may be classified elsewhere.		4818.50	9%
Protective garments for surgical/medical use made up of felt or nonwovens whether or not impregnated, coated, covered or laminated (fabrics of heading 56.02 or 56.03). This includes spun bonded garments.		6210.10	2/5% – of sale value not exceeding Rs. 1000 per piece Others- 6%
Unisex protective garments for surgical/medical use made of woven textiles of that are impregnated, coated, covered or laminated with plastics.		6210.50	2/5% – of sale value not exceeding Rs. 1000 per piece Others- 6%
Unisex protective garments made of rubberised textile fabrics.		6210.50	2/5% – of sale value not exceeding Rs. 1000 per piece Others- 6%
III. Disinfectants and sterilisation products			
Alcohol solution	Undenatured, containing by volume 80% or more ethyl alcohol	2207.10	9%
Alcohol solution	Undenatured, 75% ethyl alcohol	2208.90	9%
Hand sanitizer	A liquid or gel generally used to decrease infectious agents on the hands alcohol based type.	3808.94	9%

Other disinfectant preparations	Put up in forms or packings for retail sale such as rubs and wipes impregnated with alcohol or other disinfectants.	3808.94	9%
Medical, surgical or laboratory sterilisers , including autoclaves	Function using steam or boiling water	8419.20	9%
Hydrogen peroxide in bulk	Bulk H ₂ O ₂ whether or not with solidified with urea.	2847.00	6%
Hydrogen peroxide presented as a medicament	H ₂ O ₂ put up for internal or external use as a medicine, including as an antiseptic for the skin. Only covered here if in measured doses or in forms or packings for retail sale (including directly to hospitals) for such use.	3004.90	6%
Hydrogen peroxide put up in disinfectant preparations for cleaning surfaces	H ₂ O ₂ put up as cleaning solutions for surfaces or apparatus.	3808.94	9%
Other chemical disinfectants	Put up in forms or packings for retail sale as disinfectants or as disinfectant preparations, containing alcohol, benzalkonium chloride solution or peroxyacids, or other disinfectants. This includes sodium dichloroisocyanurate (NaDCC) and calcium hypochlorite (65 70% active chlorine) when put up with a measurement spoon in the forms normally sold directly to hospitals and the like. (Bulk NaDCC would be classified in subheading 2933.69. Bulk calcium hypochlorite would be classified in subheading 2828.10)	3808.94	9%

IV. Oxygen Therapy equipment and pulse oximeters

Medical ventilators (artificial respiration apparatus)	Provides ventilation by moving breathable air into and out of the lungs. This includes both: · ventilator machines and · compressible self refilling ventilation bags that are normally supplied with a valve and mask (also known as 'bag valve (BVM) ventilators).	9019.20	6%
Extracorporeal membrane oxygenation (ECMO)	Provides prolonged cardiac and respiratory support by removing blood from the person's body and artificially removing the carbon dioxide and oxygenating red blood cells.	9019.20	6%
Continuous Positive Airway Pressure (CPAP) units	Positive airway pressure ventilators, which apply mild air pressure on a continuous basis, to keep the airways continuously open in people who are able to breathe spontaneously on their own, but need help keeping their airway unobstructed.	9019.20	6%
Bilevel positive airway pressure (BiPap or BPap) units	Similar to CPAP unit, except that the pressurized air is delivered at two alternating levels with a higher inspiratory positive airway pressure (IPAP) and a lower expiratory positive airway pressure (EPAP).	9019.20	6%
Oxygen concentrators (See "Section VIII. Other" for oxygen generating plants and "Section VI. Other Medical Consumables for oxygen	Devices designed to concentrate oxygen from ambient air and deliver the concentrated oxygen, typically through an attached nasal cannula (or prongs), to a patient requiring oxygen therapy. These differ from oxygen plant in that they supply oxygen directly to patients according to their specific needs.	9019.20	6%

Oxygen humidifiers for oxygen therapy applications	Medical devices that can be integrated into oxygen delivery systems to humidify supplemental oxygen when it is delivered at higher than standard flow rates, or the method of oxygen delivery bypasses the nose (e.g., through nasopharyngeal catheters).	9019.20	6%
Oxygen delivery devices to supply oxygen from the device to the patient	⌘ Oxygen masks ⌘ Venturi masks; ⌘ Oxygen tents ; ⌘ Oxygen head boxes ; and ⌘ Similar oxygen delivery devices	9019.20	6%
Oxygen delivery devices to supply oxygen from the device to the patient	Nasal prongs (nasal cannulae): nasal cannulae consist of plastic tubes that end in two short tapered prongs that are placed in the nostrils for delivering oxygen.	9018.39	6%
Oxygen delivery devices to supply oxygen from the device to the patient	Nasal catheter : a thin, flexible tube that is passed into the nose and ends with its tip in the nasal cavity for delivering oxygen.	9018.39	6%
Flowmeter, Thorpe tube for oxygen 0-15L/min	The Thorpe tube flowmeter is composed of inlet and outlet ports, a regulator, a valve and a clear tapered measuring tube. It is suitable for connection with various medical gas sources, such as centralized system, cylinders, concentrators or compressors. Standard (absolute, non-compensated) and pressure-compensated flowmeter versions, suitable for specific flow ranges.	9026.80	9%
Flow splitters	A device intended to distribute medical oxygen from a single source to multiple independent outlets.	9019.20	6%

Pulse oximeters	Devices for measuring the oxygen saturation of haemoglobin in arterial blood (SpO ₂). They use the principle of differential light absorption to determine SpO ₂ when the sensor (also called a probe) is applied to an area of the body (e.g. a finger, toe or earlobe).	9018 .19	6%
V. Other medical devices and equipment			
Computed tomography (CT) scanners	Uses a rotating X ray machine to image thin slices of the body to diagnose diseases such as pneumonia.	9022.12	6%
Ultrasound machines	Portable ultrasound machines are usually imported with their own specifically designed trolley and accessories	9018.12	6%
Multiparametric Patient Monitoring devices	Monitoring stations used for the continuous monitoring of multiple vital signs.	9018.19	6%
Laryngoscopes	It is noted that there is some variance between administrations as to the classification of endoscopes as either electro-diagnostic apparatus or other medical apparatus – please check with the relevant Customs administration	9018.19 or 9018.90	6%
Colorimetric end tidal CO ₂ detector	Sizes compatible with child and adult endotracheal tube. Single use.	9027.80	9%
Infrared thermometers		9025.19	9%
Stethoscopes		9018.90	6%
Magill intubation forceps	Angled forceps used to guide a tracheal tube into the larynx or a nasogastric tube into the oesophagus under direct vision	9018.90	6%
Intubation kits	Reusable intubation kits	9018.90	6%

Infusion pump **, with or without accessories	*It is noted that there is some variance between administrations as to the classification of infusion pumps as either pumps or other medical apparatus please check with the relevant Customs administration	8413.19 or 9018.90	9% 6%
Electronic drop counter, IV Fluids	Counts the drops and calculates real time drop rate	9028.20	9%
Medical suction pumps	Used to clear the airway of bodily secretions	9018.90	6%
Medical drills for vascular Access	May be presented with accessories	9018.90	6%
Kidney basins	Shallow kidney shaped basins made of stainless steel and used for the collection of bodily discharges and other sanitary purposes	7324.90	9%
Medical oxygen (*Some countries may require cylinders to be separately reported as well as the oxygen check with the relevant Customs administration if unsure.)	Medical oxygen has as a minimum 82% pure oxygen, is free from any contamination, and is generated by an oil free compressor. This subheading includes both compress ed oxygen supplied in cylinders and liquid oxygen.	2804.40	6%
Wadding, gauze, bandages, cotton sticks and similar articles	Impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical use.	3005.90	6%
Surgical Tape	Self adhesive, hypoallergenic	3005.10	6%

Transparent adhesive Plasters		3005.10	6%
Soap	Liquid or powder form	3401.20	9%
Soap	Bar form	3401.11	9%
Syringes, with or without needles		9018.31	6%
Tubular metal needles and needles for sutures		9018.32	6%
Needles except for tubular metal needles and needles for sutures catheters, cannulae and the like	Includes, among other things: · endotracheal tubes (catheters), with or without cuffs; · Nasopharyngeal airways (catheters); and · Oropharyngeal airways (catheters). Endotracheal tube introducers (bougies or stylets) are also classified here by virtue of Note 2 to Chapter 90.	9018.39	6%
Intubation kits	Single use disposable intubation kits	9018.90	6%
Disposable emergency cricothyrotomy set	Set for performing an emergency incision or puncture through the skin and cricothyroid membrane to establish a patent airway during certain life threatening situations	9018 (subheading will depend on set contents)	6%
Plastic hazardous waste disposal bags	Disposal bag for bio hazardous waste, with “Bio Hazard” print, autoclavable polypropylene, 50 or 70 micron thickness	3923.29	9%

Urine bags	Plastic bags for collecting urine, with outlet tap, with non return valve	3926.90	9%
Paper bed sheets		4818.90	9%
Conductive gel for use in an ECG or ultrasound procedure	Used between the body and the ECG or ultrasound instruments to reduce the body's impedance	3006.70	
Lubricating jelly	Lubricant for medical procedures	3006.70	6%