

**India Customs**  
**27 May 2021**

**Facilitation Measures adopted by Indian Customs for expediting the clearance of COVID-19 related imports**

1. Which of the measures outlined in the WCO Resolution on the role of Customs in facilitating the cross-border movement of situationally critical medicines and vaccines has your Customs administration implemented in practice? Please provide details of the implementation?

As a part of COVAX initiative, Indian Customs has facilitated vaccine exports of 19.8 million units to more than 50 countries since January 2021.

- I. The Central Board of Indirect Taxes and Customs (CBIC) has clarified the procedure for temporary import of reusable temperature-controlled containers vide Board Circular No. 51/2021 dated 20.11.2020
- II. CBIC has also allowed import of vaccines through the courier mode.
- III. The Indian Customs Administration has instructed all the field formations to clear all the COVID-19 related materials including RT-PCR equipment, oxygen generating equipment and others on priority.
- IV. At the national level, Joint Secretary (Customs) has been nominated as nodal officer for expeditious clearance of COVID-19 related imports and handholding trade.
- V. At the local level, nodal officers at the ports are nominated to co-ordinate the clearances and also published the same on the website of Indian Customs Administration.
- VI. Dedicated Helpdesk comprising of Toll free Helpline and email ID has been set up to handhold the trade and handle grievances of the trade across the country.
- VII. As a simplification measure for expediting COVID-19 relief materials, imports of COVID-19 items by the Ministry of External Affairs, Government of India and Indian Red Cross society have been waived from requirements mandated by other government agencies.
- VIII. The Risk Management system is optimised to expedite clearance of COVID-19 related imports including vaccines.

2. Was any relevant information concerning the Customs clearance of COVID-19 vaccines and the goods and devices used for their shipment and transportation, made publicly available, for example on the Customs administration's web-site? If yes, please provide a URL. If not made publicly available, was relevant information provided to the supply chain stakeholders – manufacturers, exporters, importers, logistics providers, etc.?

<https://www.cbic.gov.in/htdocs-cbec/customs/covid-19/covid-19-measures-new>

3. Was any dedicated guidance made available to the field Customs officers with regard to the Customs clearance of COVID-19 vaccines for export, transit and import, as well as the goods and devices used for the vaccines' shipment and transportation? If yes, please provide details on how the guidance was disseminated.

- The Indian Customs Administration has instructed all the field formations to clear all the RT-PCR equipment and other COVID-19 related materials on priority.
- Joint Secretary (Customs) has been nominated as nodal officer for expeditious clearance of COVID-19 related imports and handholding trade.

- Nodal officers at the local level nominated to co-ordinate the clearances and also published the same on the website of Indian Customs Administration.
- Press Release was issued stating that Basic Customs Duty on import of COVID-19 vaccines be also exempted with immediate effect for a period of 3 months.

4. Has any training been provided to the staff of your Customs administration in anticipation of the COVID-19 vaccines distribution effort, for example training for handling of time- and temperature-sensitive items, training for handling of dangerous goods (e.g. dry ice), training for identifying the COVID-19 vaccines on import or export documentation?

The Indian Customs Administration has been conducting various online sessions and webinars through its academic wing to impart information about COVID-19 related items. Indian Customs also conducted sessions for the trade to inform all the trade facilitation measures taken by Indian Customs to curb COVID-19.

5. What mode of transport was used for the exportation/importation of COVID-19 vaccines from/into your country?

By Air

6. What are the documents required for the exportation of COVID-19 vaccines from your country? (applies to the Members exporting COVID-19 vaccines)

Documents needed for Export of vaccine -

- Shipping bill needs to be filed
- Commercial Invoice/ Export invoice
- Packing List
- Purchase Order
- Certificate of Analysis
- Copy of Drug Manufacturing License - granted by the State Govt
- National Control Laboratory-Batch Release Certificate issued by Central Drugs Laboratory, Central Research Institute, Kasauli - a test to confirm that the batch manufactured is of standard quality and can be put to use.

7. Which national authorities are responsible for the checking and clearing the COVID-19 vaccines shipments for exportation? How is the cooperation between these authorities arranged? (applies to the Members exporting COVID-19 vaccines)

The national authorities responsible for the checking and clearing the COVID-19 vaccines shipments for exportation are Central Board of Indirect Taxes & Customs (CBIC) and Central Drugs Standard Control Organisation (CDSCO). Both authorities are part of the Government of India and work hand-in-hand for safe and secure handling of COVID-19 vaccines and medicines. The Indian Customs Administration has established a Single Window which enables electronic communication between Customs and other Partner Government Agencies (PGAs) like CDSCO.

8. Is there any exchange of information/data between the Customs authorities of the exporting country and the Customs authorities of the importing country? What type of information is exchanged? How is the exchange of information arranged/regulated?

The Indian Customs Administration exchanges information through Indian Missions that are deployed abroad.

9. Was the Customs transit procedure used for the COVID-19 vaccines imported into your country? If yes, why/what was the rationale?

No requirement of transit since the imported COVID-19 materials are directly transported to the factory/premises of the importer.

10. Does your administration implement risk management techniques related to the cross-border movement of COVID-19 vaccines?

The Indian Customs Administration has deployed a Risk Management System (RMS), which is an automated system to apply principles of risk-based selectivity for carrying out inspection and testing by the concerned government agency such as CDSCO. The risk criteria of CDSCO is integrated with Indian RMS.

The following measures have been undertaken by the Risk Management head of Indian Customs Administration to ensure maximum facilitation in the clearance and release of COVID-related medicines, equipment and other items:

- COVID-related items claiming exemptions are facilitated upfront.
- All such items will be system-processed in a few seconds (no assessment and examination) barring a few cases, if high risk is noted.
- If any such item is interdicted, an alert through email is sent to the concerned for monitoring.
- COVID-related items have also been excluded from all the valuation and classification related system checks.
- For other government agencies requirements, conditional requirements relating to these goods have been updated.

11. What are the documents required for the importation of COVID-19 vaccines in your country?

For imports

- Airway bill or bill of lading (for sea)
- Commercial Invoice
- Certificate of analysis (done by lab of exporter)
- Form 10 - License to import drugs in terms of Rules 23,27 of Drugs and Cosmetic Rules 1945
- Registration Certificate to be issued for import of drugs into India (Form 41 read with Rule 27-A) - registering the exporter to send drugs to India.

12. Which national authorities are responsible for the checking and clearing the COVID-19 vaccines shipments for importation? How is the cooperation between these authorities arranged?

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Central Drugs Standard Control Organisation (CDSCO). Both authorities are part of the Government of India and work hand-in-hand for safe and secure handling of COVID-19 vaccines and medicines. The Indian Customs Administration has established a Single Window which enables electronic communication between Customs and other Partner Government Agencies (PGAs) like CDSCO. The Single Submission of Declaration, Integrated Risk Management and Online NOC module has been enabled in the border.

13. If information is available, what was the time required for the release of the COVID-19 vaccines shipments imported into your country?

The Customs clearance procedure is completed within half an hour on import of COVID-19 vaccines.

14. Has your government considered duty and tax waivers for the importation of COVID-19 vaccines?

The Government of India has exempted Basic Customs Duty and Health Cess for import of COVID-19 vaccines for a period of 3 months.

15. Please include any other relevant information you wish to share.

The Government of India has also granted full exemption from Basic Customs Duty and health cess on import of the following items related to Oxygen and Oxygen-related equipment for a period of three months with immediate effect:

- Medical grade Oxygen
- Oxygen concentrator along with flow meter, regulator, connectors and tubing
- Vacuum Pressure Swing Absorption (VPSA) and Pressure Swing Absorption (PSA) oxygen plants, Cryogenic Oxygen Air Separation Units (ASUs) producing liquid/ gaseous oxygen
- Oxygen Canister
- Oxygen Filling Systems
- Oxygen Storage tanks, Oxygen cylinders including cryogenic cylinders and tanks
- Oxygen Generators
- ISO Containers for Shipping Oxygen
- Cryogenic Road transport tanks for Oxygen
- Parts of the above to be used for the manufacture of equipment for production, transportation, distribution or storage of Oxygen
- Any other device from which Oxygen can be generated
- Ventilators (capable of functioning as high-flow devices) with nasal canula; Compressors including all accessories and tubing; humidifiers and Viral filters
- High flow nasal canula device with all attachments
- Helmets for use with non-invasive ventilation
- Non-invasive ventilation oronasal masks for ICU ventilators
- Non-invasive ventilation nasal masks for ICU ventilators

Customs duty on import of specified Inflammatory Diagnostic (markers) kits has been exempted up to 31st October 2021.

Reduction in the Integrated Goods and Services Tax (IGST) on Oxygen Concentrators when imported for personal use.

IGST has been exempted on imports of specified COVID-19 relief material donated from abroad, up to 30th June, 2021.