

Annexure 1

Important Information on Import of Oxygen Concentrator into India

Oxygen concentrator is permitted to be imported by Individuals and non-individuals. There is duty exemption on Basic Customs Duty and health cess (**Notification 28/2021**).

Import by Individuals:

1. Goods will be classified under CTH 98049000 attracting IGST @ 12% on assessable value.
2. KYC documents of Individual.
3. AD code (Authorized Dealer Code) in case assessable value is > INR 100000/-
4. Since this is a medical device, normally “No Objection Certification” from the Drug controller office {Central Drugs Standard Control Organization (CDSCO)} may be mandated by customs. (**As on date the Oxygen Concentrator is not marked for NOC**)

Import by Non-Individuals:

1. Goods will be Classified under CTH 90192090 attracting IGST @ 12% on assessable value.
2. KYC documents of Company including IEC (Importer-Exporter code) & GSTIN.
3. AD code (Authorized Dealer Code)

Since this is a medical device, normally “No Objection Certification (NOC)” from the Drug controller office {Central Drugs Standard Control Organization (CDSCO)} may be mandated by customs. (As on date the Oxygen Concentrator is not marked for NOC)

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Consignee Compliances

1. KYC and authorization compliance to be inputted online with the respective express logistics provider
2. Non-Individuals must provide valid IEC + GSTIN unless there is documentary evidence which proves that the consignee is exempted
3. Consignee will be responsible for compliance and sufficient due diligence to ensure compliance

Shipper compliances

A. Invoice

- a. To be in English and typed/printed
- b. Currency in invoice is preferred in the currency which is recognized in Indian Customs (Indian Customs recognizes AUD, BHD, CAD, CNY, DKK, EUR, HKD, JPY, KRW, KWD, NZD, NOK, GBP, SAR, SGD, ZAR, SEK, CHF, AED, USD)
- c. Full description of content
- d. Actual quantity of the contents with the applicable Unit of measure
- e. Value declared must be true and correct. Even free of charge supply must mention the actual price of the product
- f. DDP as invoice terms may be used if the duties are to be charged back to Consigner.

B. Shipper to send literature of the product

Note:

1. "It will be recommended that the products being shipped have certificate of compliance with respect to ISO 13485 standard accredited by National Accreditation Board for Certification Bodies or International Accreditation Forum"
2. Do not ship used / refurbished/ second hand goods

(Contact respective express logistics service provider for more information)

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