

Annexure 2

Important Information on Import of Remdesivir into India

1. Companies (Non-Individuals) can import Remdesivir with duty exemption on basic Customs duty (**Notification 27/2021**). IGST will be applicable as on date (30 Apr 2021)
 - a. Company will need to provide applicable drug license and must keep themselves updated

2. Import by individuals will attract full duty.
 - a. 42.080% on value assessed by customs it is not a gift but a purchase by the India consignee
 - b. 77.280% on value assessed by Customs if item is a gift
 - c. Individual will need to provide form 12B
{ [https://cdscoonline.gov.in/CDSCO/Drugs Personal](https://cdscoonline.gov.in/CDSCO/Drugs_Personal) }. Application will be done via 12A and permission if received will be in form 12B
 - d. The goods can get cleared duty free if Competent Authority like Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case, that the Remdesivir is lifesaving drugs/medicines. Must clearly list description, quantity and technical specificity.

Please note that in all categories the basic compliances are a mandate

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Consignee Compliances

1. KYC and authorization compliance
2. Non-Individuals must provide valid IEC + GSTIN unless there is documentary evidence which proves that the consignee is exempted. Non-individuals will also provide AD code (Authorised Dealer Code)

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) Full description of content
 - c. Actual quantity of the contents with the applicable Unit of measure
 - d. Value declared must be true and correct. Even free of charge supply must mention the actual price of the product
 - e. Manufacturer name, address, Batch Number and expiry date must be mentioned on the invoice
 - f. Use DDP as invoice terms if the duties are to be charged back to the consigner.
- B. Shipper to send literature of the product

(Contact respective express logistics service provider for more information)

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