

44th GST Council meeting: Key recommendations/decisions

The GST Council in its 44th meeting held through video conferencing on 12 June 2021 took decision regarding reduction in GST rates on goods being used in COVID-19 relief and management. These rate reductions/exemptions will be applicable **until 30 September 2021**.

Key recommendations/decisions

- **Exemption from GST:** It shall be provided to medicines, such as **Tocilizumab** and **Amphotericin B**, which are currently leviable to GST at 5%.
- **Reduction in GST rate to 5%:** GST rate applicable in case of any other drug recommended by Ministry of Health and Family Welfare (MoHFW) and Department of Pharma (DoP) for COVID-19 treatment shall be reduced to 5%.
- **Reduction in GST rates from 18% to 5%:** Reduction in GST rate from 18% to 5% for **hand sanitiser, temperature check equipment, gas/electric/other furnaces for crematorium, including their installation, etc.**
- **Reduction in GST rates from 28% to 12%:** GST rate applicable in case of **ambulance** shall be reduced from 28% to 12%.

- **Reduction in GST rate from 12% to 5%:**

Category	Product
Medicines	Anti-coagulants like Heparin
	Remdesivir
Oxygen, oxygen generation equipment and related medical devices	Medical grade oxygen
	Oxygen concentrator/generator, including personal imports thereof
	Ventilators
	Ventilator masks/canula/helmet
	BiPAP machine
Testing kits and machines	High-flow nasal canula (HFNC) device
	COVID-19 testing kits
	Specified inflammatory diagnostic kits, namely DDimer, IL-6, Ferritin and LDH
Others	Pulse oximeters, including personal imports thereof