



**The Ministry of Finance Exempts COVID-19 Vaccine  
Falling Within the Tariff Item of the First Schedule to  
the Customs Tariff Act, 1975**

On 13th January 2023, the Department of Revenue, under the authorisation of the Ministry of Finance, issued Notification No. 01/2023-Customs. Through the exercise of powers as conferred under Section 25, Sub-Section (1) of the Customs Act, 1962 (52 of 1962), the Central Government has deemed that it is necessary, in the public interest, to henceforth exempt the goods of the description as specified under Column (3) of the Table below, falling within the Chapter, heading, Sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in Column (2) of the below-mentioned Table, when imported into India by Central Government or State Government, from the whole of the duty of customs leviable thereon under the said First Schedule -

**TABLE**

<b>SL. NO.</b>	<b>CHAPTER, HEADING, SUB- HEADING OR TARIFF ITEM</b>	<b>DESCRIPTI ON</b>
(1)	(2)	(3)
1	30	COVID-19 Vaccine

This Particular Notification is deemed to be enforced from 14th January 2023 till 31st March 2023.

Official Notification Attached [here](#)



**Sushree Dash**  
Legal Researcher