

Mapping of essential goods with reference to Annexure B of the Regulations (R.398, Government Gazette No. 43148 of 25 March 2020) under the Disaster Management Act, 2002

Categories	Product Name	Info	Classification
1. (i) Food, including non-alcoholic beverages	Meat and edible meat offal	All meat products fresh, chilled or frozen	Chapter 2
	Fish and crustaceans, molluscs and other aquatic invertebrates	All fish, etc., products, fresh, chilled or frozen	Chapter 3
	Dairy products, natural honey	Milk, butter, whey, cheese, eggs, animal products, not elsewhere specified or included	Chapter 4
	Guts, bladders and stomachs of animals	Fresh, chilled, frozen, salted, in brine, dried or smoked	Heading 05.04
	Animal products	Not elsewhere specified or included	Heading 05.11
	Edible vegetables and certain roots and tubers	Fresh, chilled or frozen	Chapter 7
	Edible fruits	Fruits and nuts fresh, frozen or dried	Chapter 8
	Coffee, tea, mate and spice		Chapter 9
	Cereals	Grains of cereal	Chapter 10
	Products of the milling industry; malt, starches; inulin; wheat gluten		Chapter 11
	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder		Chapter 12
	Lac, gums, resins and other vegetable saps and extracts		Chapter 13
	Vegetable products not elsewhere specified or included		Heading 14.04
	Animal or vegetable fats and oils and their cleavage products, prepared edible fats	Fats, oils, margarines, and the like	Heading 15.01 to 15.04; 15.06 – 15.17

Categories	Product Name	Info	Classification
	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Preparations	Chapter 16
	Sugars and sugar confectionery		Chapter 17
	Cocoa and cocoa preparations	Cocoa in all forms, cocoa butter, fat and oil and preparations containing cocoa	Chapter 18
	Preparations of cereals, flour, starch or milk, pastrycooks' products	Preparations, inter alia from the cereals of Chapter 10	Chapter 19
	Preparations of vegetable, fruits, nuts or other parts of plants	Including fruit juices of heading 20.09	Chapter 20
	Miscellaneous edible preparations	Extract, essences and concentrates of coffee and tea, yeast, condiments and seasoning, soups, broths, ice cream and preparations not elsewhere specified or included	Chapter 21
	Vinegar		Heading 22.09
Non-alcohol beverages	Waters, not containing added sugar or sweetening matter		Heading 22.01
	Waters, containing added sugar or other sweetening matter		Heading 22.02
	Fruit juices		Heading 20.09
(ii) Animal Food	Preparations of a kind used in animal feeding		Heading 23.09
	Residues and waste from the food industries; prepared animal fodder		Chapter 23
(iii) Chemical, packaging and ancillary products used in the production of any food	Chemicals used specifically in the packaging and production of food		Chapter 28 and 29
(iv) Products for the care of babies and toddlers	Dairy produce, eggs and honey	Milk, butter, whey, cheese, eggs, animal products, not	Chapter 4

Categories	Product Name	Info	Classification
		elsewhere specified or included	
	Cereals	Products of the milling industry; malt; starches; inulin; wheat gluten	Chapter 11
	Other prepared or preserved meat, offal or blood	Homogenised preparations of meat	1602.10
		Homogenised composite food preparations	1602.90.20
	Malt extract; food preparations of flour, groats, meal, starch or malt extract, food preparations of goods of headings 04.01 to 04.04, not elsewhere specified or included	Preparations suitable for infants or young children, put up for retail sale	1901.10
		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	19.02
	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen	Homogenised vegetables	2005.10
		Preparations of flour or meal, of a kind used as infant food or for dietetic or culinary purposes	2005.40.10
	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Homogenised preparations	2007.10
	Fruit and vegetable juice		20.09

Categories	Product Name	Info	Classification
	Soups and broths and preparations therefor; homogenised composite food preparations	Homogenised composite food preparations	2104.20
	Food preparations not elsewhere specified or included	Protein concentrates and textured protein substances	2106.10 2106.90.90
	Powders, whether or not compressed	Baby powders	3304.91.20
	Other skincare preparations	Barrier cream in packaging of 5 kg or more	3304.99.20
		Preparations having a Sun Protection Factor (SPF) of 15 or more	3304.99.30
		Other	3304.99.90
	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent		3401.1
	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics	Baby's bottles of plastics	3924.10
	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber	Hygiene articles of rubber	4014.90
	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or		48.18

Categories	Product Name	Info	Classification
	cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		
	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	Other, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	9619.00.13
		Napkins for babies and similar articles of plastics or of other materials of headings 39.01 to 39.14	9619.00.15
		Napkin liners for babies or similar articles and tampons of plastics or of other materials of heading 39.01 to 39.14	9619.00.23
		Napkins for babies and similar articles, of knitted or crocheted textile material	9619.00.25
		Napkins for babies, of woven textile material	9619.00.30
(v) Personal toiletries, including haircare, body and face washes, roll-ons, deodorants and toothpastes	Haircare preparations	Shampoo	33.05
	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used		33.06

Categories	Product Name	Info	Classification
	to clean between the teeth (dental floss), in individual retail packages		
	Personal deodorants and anti-perspirants	In aerosol containers	3307.20.10
		Other	3307.20.90
	Face and body washes	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	3401.1
		Tooth brushes, including dental-plate brushes	9603.21
		Combs, hair-slides and the like	9615.1
2. Cleaning and hygiene			
(i) Toilet paper, sanitary pads, sanitary tampons, condoms	Toilet paper		Subheading 4818.10
	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material:		Heading 9619.00
	Condoms	Of plastics	3926.90.87
		Of rubber	4014.10
(ii) Hand sanitiser, disinfectant, soap, alcohol for industrial use, household cleaning products, personal protective equipment	Hand sanitizer		3808.94
	Cleaning preparations	Organic surface-active agents (excluding soap); surface-active preparations, washing preparations (including auxiliary washing	34.02

Categories	Product Name	Info	Classification
		preparations) and cleaning preparations, whether or not containing soap	
	Soap	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	34.01
	Alcohol for industrial use	Undenatured, containing by volume 80% or more ethyl alcohol	2207.10
	Alcohol for industrial use	Denatured alcohol of any strength	2207.20
	Alcohol for industrial use	Undenatured, 75% ethyl alcohol	2208.90
	Protective equipment	Gloves of plastics	3926.20
		Surgical gloves of rubber	4015.11
		Other rubber gloves	4015.19
		Knitted or crocheted gloves which have been impregnated or covered with plastics or rubber	6116.00
		Textile gloves not knitted or crocheted	62.16
		Textile face masks	6307.90.10 and 6307.90.90
		"Spectacles, goggles and the like, corrective, protective or other: Other"	9004.90
		Gas masks	9020.00
		Plastic face shields	3926.20.90
		Disposable hair nets	6505.00
		Protective garments	6210.10 6210.20 6210.30 6210.40 6210.50
		Other made up textile articles	6307.90

Categories	Product Name	Info	Classification
		Protective garments of plastics	3926.20.20 3926.20.90
		Protective garments of paper	4818.50
		Other protective articles of paper	4818.90
	Chemicals	Organic and Inorganic	Chapter 28 Chapter 29
	Packaging	Of plastics	Heading 39.20 Heading 39.21 Heading 39.23
		Of paper	Heading 48.19
		Of glass	Heading 70.10
		Of aluminium	Heading 76.12 Heading 76.15
3. Medical			
		Pharmaceutical products	Chapter 30
		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing (excluding those of heading 30.02 or 30.06); certified reference materials	Subheading 3822.00
(i) Medical and hospital supplies, equipment		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments	Heading 90.18
		Medical, surgical or laboratory sterilisers	Heading 8419.20
		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-	Heading 90.22

Categories	Product Name	Info	Classification
		ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like	
		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Heading 90.25
		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes:	Heading 90.27
		Furniture	Heading 94.02
(ii) Chemicals, packaging and ancillary products used in the production of any of the above		Packaging and chemical covered above	
4. Fuel		Fuels	Subheading 2710.12
5. Basic goods, including airtime and electricity		Electricity	Heading 2716.00

NOTES:

- **It should be noted that some of the items listed (e.g. fuel, certain foodstuffs, sanitary towels, etc.) may already be exempted from VAT upon importation;**
- **This table is for illustrative purposes only.**