

September 3, 2026

CBIC

# Customs checklists for cosmetics, drugs and medical devices

CBIC Circular No. 40/2026-Customs sets seven CDSCO checklists that customs officers verify before out-of-charge on cosmetics, drug and device imports.

**C**IRCULAR NO. 40/2026-Customs, dated September 3, 2026 (F. No. CBIC-510401/4/2023), is issued by the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance. It is addressed to all Principal Chief Commissioners and Chief Commissioners of Customs, Customs (Preventive) and Customs & Central Taxes, all Principal

Commissioners and Commissioners of Customs and Customs (Preventive), and the Principal Directors General of DGARM and DG Systems. Its subject is the checklists for mandatory compliance for cosmetics, drugs and medical devices that the Customs officer is to verify before granting out-of-charge on PGA facilitated Bills of Entry.

## KEY FACTS

### AUTHORITY

CBIC

### PUBLISHED

September 3, 2026

### ISSUED BY

Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance

### DOCUMENT

Circular No. 40/2026-Customs



## Customs checklists for cosmetics, drugs and medical devices

CBIC · September 3, 2026

Circular No. 40/2026-Customs, dated September 3, 2026 (F. No. CBIC-510401/4/2023), is issued by the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance. It is addressed to all Principal Chief Commissioners and Chief Commissioners of Customs, Customs (Preventive) and Customs & Central Taxes, all Principal Commissioners and Commissioners of Customs and Customs (Preventive), and the Principal Directors General of DGARM and DG Systems. Its subject is the checklists for mandatory compliance for cosmetics, drugs and medical devices that the Customs officer is to verify before granting out-of-charge on PGA facilitated Bills of Entry.

The circular states that these products require mandatory compliance in terms of licences, permissions and registration certificates under the Drugs and Cosmetics Act, 1940 and the rules made under it. Because integration of these documents under SWIFT 2.0 is under process, field formations are to exercise due diligence when giving out-of-charge. The Central Drugs Standard Control Organisation (CDSCO) has provided checklists for seven categories of products, each with the documents the Customs officer is to verify, set out in Annexure-A to the circular.

Every checklist asks for self-certified copies of the invoice and packing list, and most also ask for the certificate of country of origin. Under the cosmetics, drugs and medical devices checklists, the invoice must name the item and match the registration certificate or licence on pack size for a finished product, and the labels must match it on the product name, the holder's name and address and the actual manufacturer, with a batch, lot or serial number and an expiry date. These three also ask for a certificate for each batch, a copy of the licensed storage premises, and an undertaking that the packaging is not damaged and the contents have not deteriorated.

For drugs, the residual shelf life is calculated on the date of import: more than 60% is allowed, and a consignment with less than 60% is to be referred to the concerned CDSCO port office. The label of an API (bulk drug) must bear a readable QR code storing eleven items, including a unique product identification code, batch size, serial shipping container code and the import licence number. A registration certificate and import licence are not required for drugs in transit through India to foreign countries, or for bulk drug imported under Advance Authorization that is not to be sold or distributed in India.

Cosmetics need declarations that no cosmetic containing hexachlorophene is imported and that no animal is used for testing; new cosmetics imported under Form COS-3 are referred to the concerned CDSCO port office. The cosmetics checklist also states, as printed: "No cosmetics shall be imported unless the Use Before/expiry is not more than six months from the date of import." For medical devices, the minimum residual shelf life, calculated from the date of import, is at least 40% for devices with a 90-day shelf life, at least 50% for a shelf life between 90 and 365 days, and at least 60% for a shelf life exceeding 365 days.

Field formations are asked to be sensitized to check the documents at the time of out-of-charge. The trade may also be informed through a suitable public notice, with a request to upload the required documents on e-SANCHIT to facilitate expedited clearance. In case of any discrepancies or doubts, the consignment is to be referred to the concerned CDSCO O/o ADC (I), Port Office. Any difficulty in implementing the circular is to be brought to the notice of the Board immediately. A copy is marked to the Drug Controller General of India, CDSCO, New Delhi.

|                         |                                                                                         |
|-------------------------|-----------------------------------------------------------------------------------------|
| Issued by               | Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance |
| Document                | Circular No. 40/2026-Customs                                                            |
| File number             | F. No. CBIC-510401/4/2023                                                               |
| Dated                   | September 3, 2026                                                                       |
| Applies to              | PGA facilitated Bills of Entry for cosmetics, drugs and medical devices                 |
| Checklists              | Seven, provided by CDSCO, in Annexure-A                                                 |
| Documents uploaded on   | e-SANCHIT                                                                               |
| Discrepancies or doubts | Consignment referred to the concerned CDSCO O/o ADC (I), Port Office                    |
| Signed by               | Vivek Kumar, OSD (Customs Policy Wing)                                                  |

### The seven checklists in Annexure-A

| Checklist | Covers                                                                                                                                                          | Licence or permission verified                                                                                                               |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| I         | Cosmetics                                                                                                                                                       | Registration Certificate (RC) in Form COS-2 in case of fresh registration or Form COS-4A in case of subsequent registration, issued by CDSCO |
| II        | Drugs (API i.e. Active Pharmaceutical Ingredient, finished formulation)                                                                                         | Registration Certificate (RC) in Form 41 along with Import Licence (IL) in Form 10                                                           |
| III       | Import of drugs for personal use, or of small quantities of a new drug by a Government Hospital or Autonomous Medical Institution for the treatment of patients | Import permission granted in Form 12B or Form 11A/CT-25                                                                                      |
| IV        | Import of drugs for examination, test or analysis                                                                                                               | Import permission granted in Form 11 or CT-17 (to import new drug or investigational new drug)                                               |

|     |                                                                                                                                                                                                                         |                                                                                                                                           |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| V   | Medical Devices (including IVDs i.e. in vitro diagnostics kits/devices)                                                                                                                                                 | Import Licence in Form MD-15 issued by CDSCO; in case of Class A (non-sterile and non-measuring) medical devices, the registration number |
| VI  | Medical devices for clinical investigations, test, evaluation, demonstration or training; investigational medical devices for a Government Hospital or Statutory Medical Institution; small quantities for personal use | Import licence granted in Form MD-17 or MD-19, or permission in Form MD-21                                                                |
| VII | Raw materials/components used for manufacture of medical devices                                                                                                                                                        | Manufacturing licence granted in Form MD-05 (for Class A & B) or MD-09 (for Class C & D)                                                  |

[The circular](#) (PDF, 3.3 MB)

Source: [CBIC's own copy](#).

Checked against the official copy on October 20, 2026.

#### IndusDesk

hello@indusdesk.com · +91 98917 60000

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: [indusdesk.com/cbic/insights/customs-checklists-for-cosmetics-drugs-and-medical-devices/](https://indusdesk.com/cbic/insights/customs-checklists-for-cosmetics-drugs-and-medical-devices/)