

CUSTOMS TARIFF ACT, 1975

BUDGET ANALYSIS 2020-21

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CUSTOMS TARIFF CHANGES

The Second Schedule of Finance Act, 2020

Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff Rate	New Tariff Rate	Effective Date	Notification No. and Date	Bizsol Remark
0802 32 00	Shelled Walnuts	No change	120%	100%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
3824 99 00	Other categories of chemicals	No change	17%	17.50%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
6401	Waterproof Footwear With Outer Soles And Uppers Of Rubber Or Of Plastics, The Uppers Of Which Are Neither Fixed To The Sole Nor Assembled By Stitching, Riveting, Nailing, Screwing, Plugging Or Similar Processes	No change	25%	35%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
6402	Other Footwear With Outer Soles And Uppers Of Rubber Or Plastics	No change	25%	35%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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6403	Footwear With Outer Soles Of Rubber, Plastics, Leather Or Composition Leather And Uppers Of Leather	No change	25%	35%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
6404	Footwear With Outer Soles Of Rubber, Plastics, Leather Or Composition Leather And Uppers Of Textile Materials	No change	25%	35%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
6405	Other Footwear	No change	25%	35%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
6406	Parts Of Footwear (Including Uppers Whether Or Not Attached To Soles Other Than Outer Soles); Removable In-Soles, Heel Cushions And Similar Articles; Gaiters, Leggings And Similar Articles, And Part	No change	15%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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6702	Artificial Flowers, Foliage And Fruit And Parts Thereof; Articles Made Of Artificial Flowers, Foliage Or Fruit	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
6911	Tableware, Kitchenware, Other Household Articles And Toilet Articles, Of Porcelain Or China	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
6212	Ceramic Tableware, Kitchenware, Other Household Articles And Toilet Articles, Other Than Of Porcelain Or China	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
7013	Glassware Of A Kind Used For Table, Kitchen, Toilet, Office, Indoor Decoration Or Similar Purposes (Other Than That Of Heading 7010 Or 7018)	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
7018 1020	Beads	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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7118	Coin	No change	10%	12.5%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
7223	Table, Kitchen Or Other Household Articles And Parts Thereof, Of Iron Or Steel; Iron Or Steel Wool; Pot Scourers And Scouring Or Polishing Pads, Gloves And The Like, Of Iron Or Steel	No change	15%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
7418 10	Table, Kitchen Or Other Household Articles And Parts Thereof; Pot Scourers And Scouring Or Polishing Pads, Gloves And The Like - Of Copper	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
7615 10	Table, Kitchen Or Other Household Articles And Parts Thereof; Pot Scourers And Scouring Or Polishing Pads, Gloves And The Like - Of Aluminium	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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8301 10 00, 8301 30 00, 8301 40 10, 8301 40 90, 8301 50 00, 8301 60 00 and 8301 70 00,	Padlocks And Locks (Key, Combination Or Electrically Operated), Of Base Metal; Clasps And Frames With Clasps, Incorporating Locks, Of Base Metal; Keys For Any Of The Foregoing Articles, Of Base Metal	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8304 8305 8306 and 8310	All Goods Of Miscellaneous Articles Of Base Metal	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8414 30 00	Compressors Of A Kind Used In Refrigerating	No change	10%	12.50%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8414 51 10 8414 51 20 8414 51 30	Table Fans Ceiling Fans Pedestal Fans	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8414 51 40	Railway Carriage Fans	No change	7.50%	10%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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8414 51 90	Other	No change	7.50%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8414 59 10 8414 51 30 8414 51 90	Air Circulator Industrial Fans And Blowers Other	No change	7.50%	10%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8414 59 20	Blowers, Portable	No change	7.50%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8414 80 11	Gas Compressors Of A Kind Used In Air-Conditioning Equipment	No change	7.50%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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8418 10 10 8418 30 10 8418 30 90 8418 40 10 8418 40 90 8418 50 00 8418 61 00 8418 69 00 8418 69 20 8418 69 30 8418 69 40 8418 69 50 8418 69 90	Refrigerators, Freezers And Other Refrigerating Or Freezing Equipment, Electric Or Other; Heat Pumps Other Than Air Conditioning Machines Of Heading 8412.5	No change	7.50%	15%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8419 89 10	Pressure Vessels, Reactors, Columns Or Towers Or U 7.5% Chemical Storage Tanks	No change	7.50%	15%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8421 39 20 8421 39 90	Air Purifiers Or Cleaners Others	No change	7.50%	15%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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8504 40 10 8504 40 21 8504 40 29 8504 40 30 8504 40 40 8504 40 90	Electric Inverter Dip Bridge Rectifier Battery Chargers Voltage Regulator And Stabilizers (Other Than Automatic) Other	No change	7.50%	15%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8509 40 10 8509 40 90 8509 80 00	Food Grinders Other Appliances	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8510 10 00 8510 20 00 8510 30 00	Shavers Hair Clippers Hair-Removing Appliance	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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8515 11 00 8515 19 00 8515 21 00 8515 21 20 8515 21 90 8515 29 00 8515 31 00 8515 39 10 8515 39 20 8515 39 90 8515 80 10 8515 80 90	Electric (Including Electrically Heated Gas), Laser Or Other Light Or Photo Beam, Ultrasonic, Electron Beam, Magnetic Pulse Or Plasma Arc Soldering, Brazing Or Welding Machines And Apparatus, Whether Or Not Capable Of Cutting; Electric Machines And Apparatus For Hot Spraying Of Metals Or Cermets	No change	7.5%	10%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff Rate	New Tariff Rate	Effective Date	Notification No. and Date	Bizsol Remark
8516 10 00 8516 21 00 8516 29 00 8516 31 00 8516 32 00 8516 33 00 8516 40 00 8516 60 00 8516 71 00 8516 72 00 8516 79 10 8516 79 20 8516 80 00	Electric Instantaneous Or Storage Water Heaters And Immersion Heaters; Electric Space Heating Apparatus And Soil Heating Apparatus; Electro-Thermic Hair-Dressing Apparatus (For Example, Hair Dryers, Hair Curlers, Curling Tong Heaters) And Hand Dryers; Electric Smoothing Irons; Other Electro-Thermic Appliances Of A Kind Used For Domestic Purposes; Electric Heating Resistors, Other Than Those Of Heading 8545	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
8517 70 10	Populated, Loaded Or Stuffed Printed Circuit Boards	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
9401	Seats (Other Than Those Of Heading 9402), Whether Or Not Convertible Into Beds	No change	20%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff Rate	New Tariff Rate	Effective Date	Notification No. and Date	Bizsol Remark
9403	Other Furniture And Parts Thereof	No change	20%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
9404	Mattress Supports; Articles Of Bedding And Similar Furnishing (For Example, Mattresses, Quilts, Eiderdowns, Cushions, Pouffes And Pillows) Fitted With Springs Or Stuffed Or Internally Fitted With Any Material Or Of Cellular Rubber Or Plastics, Whether Or Not Covered	No change	20%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff Rate	New Tariff Rate	Effective Date	Notification No. and Date	Bizsol Remark
9405	Lamps And Lighting Fittings Including Searchlights And Spotlights And Parts Thereof, Not Elsewhere Specified Or Included; Illuminated Signs, Illuminated Name-Plates And The Like, Having A Permanently Fixed Light Source, And Parts Thereof Not Elsewhere Specified Or Included	No change	20%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
9503	Tricycles, Scooters, Pedal Cars And Similar Wheeled Toys; Dolls' Carriages; Dolls; Other Toys; Reduced-Size ("Scale") Models And Similar Recreational Models, Working Or Not; Puzzles	No change	20%	60%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff Rate	New Tariff Rate	Effective Date	Notification No. and Date	Bizsol Remark
9603	Brooms, Brushes (Including Brushes Constituting Parts Of Machines, Appliances Or Vehicles), Handoperated Mechanical Floor Sweepers, Not Motorised, Mops And Feather Dusters; Prepared Knots And Tufts For Broom Or Brush Making; Paint Pads And Rollers; Squeegees (Other Than Roller Squeegees)	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
9604 00 00	Hand Sieves And Hand Riddles	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
9615	Combs, Hair-Slides And The Like, Hairpins, Curling Pins, Curling Grips, Hair-Curlers And The Like, Other Than Those Of Heading 8516, And Parts Thereof	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff Rate	New Tariff Rate	Effective Date	Notification No. and Date	Bizsol Remark
9617	Vacuum Flasks And Other Vacuum Vessels, Complete With Cases; Parts Thereof Other Than Glass Inners	No change	10%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

The Third Schedule of Finance Act, 2020, new tariff entries inserted to reduce “others”

Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff rate	New Tariff rate	Effective Date	Notification No. and Date	Bizsol Remark
8414 51 50, 8414 51 90	Other Table, floor, wall, window, ceiling or roof fans,with a self-contained electric motor of an output not exceeding 125 W	8414 51 50-Wall Fans 8414 51 90 - Other Table, floor, wall, window, ceiling or roof fans,with a self-contained	7.50%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard custom tariff rate has been enhanced to protect domestic industries.

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff rate	New Tariff rate	Effective Date	Notification No. and Date	Bizsol Remark
		electric motor of an output not exceeding 125 W					
8529 90 30	New entry	Open cell for television set		15%	On enactment of Finance Bill 2020	Finance Bill 2020	New tariff item has been incorporated in the custom tariff.
8541 40 11, 8541 40 12	Solar cells whether or not assembled in modules or panels	8541 40 11- Solar Cells, not assembled. 8541 40 12- Solar Cells, assembled in modules or made up into panels.	NIL	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard custom tariff rate has been enhanced to protect domestic industries.

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The Fourth Schedule of Finance Act, 2020

Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff rate	New Tariff rate	Effective Date	Notification No. and Date	Bizsol Remark
9018	Instruments And Appliances Used In Medical, Surgical, Dental Or Veterinary Sciences, Including Scientigraphic Apparatus, Other Electromedical Apparatus And Sight-Testing Instruments	No Change	10%	5%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard custom tariff rate has been reduced for medical devices.
9019	Instruments And Appliances Used In Medical, Surgical, Dental Or Veterinary Sciences, Including Scientigraphic Apparatus, Other Electromedical Apparatus And Sight-Testing Instruments	No Change	10%	5%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard custom tariff rate has been reduced for medical devices.
9020	Other Breathing Appliances And Gas Masks, U 10% - Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters	No Change	10%	5%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard custom tariff rate has been reduced for medical devices.

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff rate	New Tariff rate	Effective Date	Notification No. and Date	Bizsol Remark
9021	Orthopaedic Appliances, Including Crutches, Surgical Belts And Trusses; Splints And Other Fracture Appliances; Artificial Parts Of The Body; Hearing Aids And Other Appliances Which Are Worn Or Carried, Or Implanted In The Body, To Compensate For A Defect Or Disability	No Change	10%	5%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard custom tariff rate has been reduced for medical devices.
9022	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-Ray Generators, High Tension Generators, Control Panels And Desks, Screens, Examination Or	No Change	10%	5%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard custom tariff rate has been reduced for medical devices.

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Tariff rate	New Tariff rate	Effective Date	Notification No. and Date	Bizsol Remark
	Treatment Tables, Chairs And The Like						

The Fifth Schedule of Finance Act, 2020, has been amending the National Calamity duty chargeable on the goods specified in the Seventh Schedule has been revised. The revised NCCD leviable on the below mentioned goods w.e.f. 2nd Feb 2020.

Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Bizsol Remark
2402 20 10	Other than filter cigarettes, of length not exceeding 65 millimetres	No change	30%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Bizsol Remark
2402 20 20	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 75 millimetres	Other than filter cigarettes, of length exceeding 65 millimetres but not exceeding 70 millimetres	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2402 20 30	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres	No change	30%	44%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
2402 20 40	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65	No change	30%	44%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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	millimetres but not exceeding 70 millimetres						
2402 20 50	Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres	No change	30%	54.50%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
2402 20 90	Other	No change	30%	73.50%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Bizsol Remark
2402 90 10	Cigarettes of tobacco substitutes	No change	30%	60%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
2403 11 10	Hookah or gudaku tobacco bearing brand name Tobacco used for Smoking 'hookah' / 'Chillam' commonly known as 'hookah' 'tobacco' or 'gudaku'	Hookah or gudaku tobacco	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 19 10	Smoking mixtures for pipes and cigarettes	No change	30%	60%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries
2403 19 21	Other than paper rolled biris, manufactured without the aid of machine	No change	30%	10%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 19 29	Other	No change	30%	20%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced

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Chapter /Tariff Heading	Existing Description of goods / Existing Provision / Existing HSN	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Bizsol Remark
2403 19 90	Other smoking tobacco bearing brand name & not bearing brand name	Other	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 91 00	“Homogenised” or “reconstituted” tobacco bearing brand name & not bearing brand name	“Homogenised” or “reconstituted” tobacco	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 99 10	Chewing tobacco with / without lime tube	Chewing tobacco	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 99 20	Preparations containing chewing tobacco	No change	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 99 30	Jarda scented tobacco	No change	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 99 40	Snuff	No change	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 99 50	Preparations containing snuff	No change	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced

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2403 99 60	Tobacco extracts and essence bearing and not bearing brand name	Tobacco extracts and essence	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2403 99 90	Pan masala containing tobacco 'Gutkha' All goods other than pan masala containing tobacco 'Gutkha' bearing / not bearing brand name.	Other	30%	25%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been reduced
2709 20 00	Petroleum crude		0.1%	0.5%	On enactment of Finance Bill 2020	Finance Bill 2020	Standard Customs tariff rate has been enhanced to protect domestic industries

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