

CUSTOMS TARIFF CHANGES

BUDGET ANALYSIS 2025-26

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CUSTOMS TARIFF CHANGES

A. Amendments to the First Schedule of Customs Tariff Act, 1975:

| A. | | Increase in Tariff rate (to be effective from 02.02.2025) | | Rate of Duty | |
|------------------------------------|--|--|---------|--------------------------------------|--|
| S. No. | Tariff item | Commodity | From | To | |
| Textile | | | | | |
| 1. | 6004 10 00 6004 90 00 6006 22 00 6006 31 00 6006 32 00 6006 33 00 6006 34 00 6006 42 00 6006 90 00 | Knitted Fabrics | 20%/10% | 20% or Rs115/kg, whichever is higher | |
| IT & Electronics sector | | | | | |
| 2. | 8528 59 00 | Interactive Flat Panel Displays (Completely Built Units) | 10% | 20% | |
| B. | | Decrease in Tariff rate (to be effective from 02.02.2025 unless otherwise specified) | | Rate of Duty | |
| S. No. | Heading, subheading, tariff item | Commodity | From | To | |
| 1. | 25151100 2515 12 | Marble and travertine, crude or roughly trimmed, merely cut into blocks, slabs and other | 40% | 20% | |
| 2. | 2516 11 00 2516 12 00 | Granite, crude or roughly trimmed, merely cut into blocks, slabs and other | 40% | 20% | |
| 3. | 2933 59 | Other compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure | 10% | 7.5% | |
| 4. | 3302 10 | Synthetic flavouring essences and mixtures of odoriferous substances of a kind used in food and drink industries | 100% | 20% | |

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| A. | | Increase in Tariff rate (to be effective from 02.02.2025) | Rate of Duty | |
|--------|-------------|--|--------------|------|
| S. No. | Tariff item | Commodity | From | To |
| 5. | 3406 | Candles, tapers and the like | 25% | 20% |
| 6. | 3822 90 | Reference Materials | 30% | 10% |
| 7. | 3824 60 | Sorbitol other than subheading 2905 44 | 30% | 20% |
| 8. | 3824 99 00 | All Goods | 17.5% | 7.5% |
| 9. | 3920 | Other, plates, sheets, films, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | 25% | 20% |
| 10. | 3921 | Other plates, sheet, film, foil and strip of plastics | 25% | 20% |
| 11. | 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 | 35% | 20% |
| 12. | 6402 | Other footwear with outer soles and uppers of rubber or plastics | 35% | 20% |
| 13. | 6403 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather | 35% | 20% |
| 14. | 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials | 35% | 20% |
| 15. | 6405 | Other Footwear | 35% | 20% |

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| A. | | Increase in Tariff rate (to be effective from 02.02.2025) | Rate of Duty | |
|---------------|--|--|---------------------|-----------|
| S. No. | Tariff item | Commodity | From | To |
| 16. | 6802 10 00 6802 21 10 6802 21 20 6802 21 90 6802 23 10 6802 23 90 6802 29 00 6802 91 00 6802 92 00 6802 93 00 | Worked monumental or building stone | 40% | 20% |
| 17. | 7113 | Articles of Jewellery and parts thereof | 25% | 20% |
| 18. | 7114 | Articles of goldsmiths' and silversmiths' ware's and parts thereof | 25% | 20% |
| 19. | 7404 00 12 7404 00 19 7404 00 22 | Copper Waste and Scrap | 2.5% | Nil |
| 20. | 8002 | Tin Waste and Scrap | 5% | Nil |
| 21. | 8101 97 00 | Tungsten Waste and Scrap | 5% | Nil |
| 22. | 8102 97 00 | Molybdenum Waste and Scrap | 5% | Nil |
| 23. | 8103 30 00 | Tantalum Waste and Scrap | 5% | Nil |
| 24. | 8105 30 00 | Cobalt Waste and Scrap | 5% | Nil |
| 25. | 8106 90 10 | Waste and Scrap of Bismuth Bismuth alloys | 5% | Nil |
| 26. | 8109 31 00, 8109 39 00 | Zirconium Waste and Scrap | 10% | Nil |
| 27. | 8110 20 00 | Antimony Waste and Scrap | 2.5% | Nil |
| 28. | 8112 13 00 | Beryllium Waste and Scrap | 5% | Nil |
| 29. | 8112 41 20 | Rhenium Waste and Scrap | 10% | Nil |
| 30. | 8112 61 00 | Cadmium Waste and Scrap | 5% | Nil |
| 31. | 8541 42 00 | Solar Cells | 25% | 20% |

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| A. | | Increase in Tariff rate (to be effective from 02.02.2025) | Rate of Duty | |
|---------------|--------------------------|--|---------------------|-----------|
| S. No. | Tariff item | Commodity | From | To |
| 32. | 8541 43 00 8541 49 00 | Solar Module and Other and semiconductor devices photovoltaic cells | 40% | 20% |
| 33. | 8702 | Motor vehicles for transport of 10 or more persons | 40% | 20% |
| 34. | 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702) | 125% | 70% |
| 35. | 8704 | Motor vehicles for transport of goods | 40% | 20% |
| 36. | 8711 | Motorcycles and cycles fitted with an auxiliary motor with or without side-car | 100% | 70% |
| 37. | 8712 00 10 | Bicycles | 35% | 20% |
| 38. | 8903 | Yachts and other vessels for pleasure or sports; rowing boats and canoes | 25% | 20% |
| 39. | 9028 30 10 | Electricity meters for alternating current (Smart meter) | 25% | 20% |
| 40. | 9401 | Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof | 25% | 20% |
| 41. | 9403 | Other furniture and parts thereof | 25% | 20% |
| 42. | 9404 | Mattress supports, articles of bedding and similar furnishing etc. | 25% | 20% |
| 43. | 9405 | Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc. | 25% | 20% |
| 44. | 9503 00 91 | Parts of electronic toys | 70% | 20% |
| 45. | 9802 00 00 | Laboratory Chemicals | 150% | 70% |
| 46. | 9803 00 00 | All dutiable articles, imported by a passenger or a member of a crew in his baggage | 100% | 70% |
| 47. | 9804 00 00 | All dutiable goods imported for personal use. | 35% | 20% |

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| A. | | Increase in Tariff rate (to be effective from 02.02.2025) | Rate of Duty | |
|---------------|--|---|---------------------|-----------|
| S. No. | Tariff item | Commodity | From | To |
| C. | | Tariff rate changes (without change in existing effective rate of duty) to be effective from 01.05.2025 unless otherwise specified | Rate of Duty | |
| S. No. | Heading, subheading tariff item | Commodity | From | To |
| 1. | 1520 00 00 | Glycerol Crude, glycerol waters, glycerol lye | 30% | 20% |
| 2. | 2603 00 00 | Copper Ores and concentrates | 2.5% | Nil |
| 3. | 2605 00 00 | Cobalt Ores and concentrates | 2.5% | Nil |
| 4. | 2609 00 00 | Tin Ores and concentrates | 2.5% | Nil |
| 5. | 2611 00 00 | Tungsten Ores and concentrates | 2.5% | Nil |
| 6. | 2613 00 00 | Molybdenum Ores and concentrates | 2.5% | Nil |
| 7. | 2615 10 00 | Zirconium Ores and concentrates | 2.5% | Nil |
| 8. | 2615 90 10 | Vanadium Ores and concentrates | 2.5% | Nil |
| 9. | 2615 90 20 | Niobium or Tantalum Ores and concentrates | 2.5% | Nil |
| 10. | 2617 10 00 | Antimony Ores and Concentrates | 2.5% | Nil |
| 11. | 2711 12 00 | Liquefied Propane | 15% | 2.5% |
| 12. | 2711 13 00 | Liquefied Butane | 15% | 2.5% |
| 13. | 27 11 19 10 | LPG (for non-automotive purpose) | 15% | 5% |
| 14. | 2711 19 20 | LPG (for automotive purpose) | 15% | 5% |
| 15. | 2711 19 90 | Other liquified petroleum gas | 15% | 5% |
| 16. | 2809 20 10 | Phosphoric Acid | 20% | 7.5% |
| 17. | 2810 00 20 | Boric Acid | 27.5% | 7.5% |
| 18. | 3824 99 00 | Other – Prepared Binders, chemical products and preparations of chemical or allied industries | 17.5% | 7.5% |
| 19. | 7210 12 10 | OTS/MR type-flat rolled products of thickness less than 0.5 mm | 27.5% | 15% |

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| A. | | Increase in Tariff rate (to be effective from 02.02.2025) | Rate of Duty | |
|---------------|--------------------|---|---------------------|-----------|
| S. No. | Tariff item | Commodity | From | To |
| 20. | 7210 12 90 | Other flat rolled products of thickness less than 0.5 mm | 27.5% | 15% |
| 21. | 7219 12 00 | Hot-rolled products in coils of thickness greater than or equal to 4.75 mm, but not exceeding 10 mm | 22.5% | 15% |
| 22. | 7219 13 00 | Hot-rolled products in coils of thickness greater than or equal to 3 mm but less than 4.75 mm | 22.5% | 15% |
| 23. | 7219 21 90 | Flat rolled products of stainless steel of width 600 mm or more - Other nickel chromium austenitic type | 22.5% | 15% |
| 24. | 7219 90 90 | Flat rolled products of stainless steel of width 600 mm or more - Other sheets and plates | 22.5% | 15% |
| 25. | 7225 11 00 | Flat-rolled products of other alloy steel - grain oriented, silicon electrical steel | 20% | 15% |
| 26. | 7307 29 00 | Other tube or pipe fittings of stainless steel | 25% | 15% |
| 27. | 7307 99 90 | Other fittings of iron or steel, nongalvanised | 25% | 15% |
| 28. | 7308 90 90 | Other structure and parts of structures of iron and steel | 25% | 15% |
| 29. | 7310 29 90 | Others-tanks and drums etc. | 25% | 15% |
| 30. | 7318 15 00 | Other screws and bolts whether or with nuts or washers | 25% | 15% |
| 31. | 7318 16 00 | Threaded nuts | 25% | 15% |
| 32. | 7318 29 90 | Other non-threaded articles | 25% | 15% |
| 33. | 7320 90 90 | Other springs and leaves of iron/steel | 25% | 15% |
| 34. | 7325 99 99 | Other cast articles of iron or steel | 25% | 15% |

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| A. | | Increase in Tariff rate (to be effective from 02.02.2025) | Rate of Duty | |
|---------------|--------------------|--|---------------------|-----------|
| S. No. | Tariff item | Commodity | From | To |
| 35. | 7326 19 90 | Others - forged or stamped articles of iron or steel but not further worked | 25% | 15% |
| 36. | 7326 90 99 | Miscellaneous other articles of iron/steel | 25% | 15% |
| 37. | 8001 | Unwrought Tin | 5% | Nil |
| 38. | 8101 94 00 | Unwrought tungsten, including bars and rods obtained simply by sintering | 5% | Nil |
| 39. | 8102 94 00 | Unwrought molybdenum, including bars and rods obtained simply by sintering | 5% | Nil |
| 40. | 8103 20 | Unwrought tantalum, including bars and rods obtained simply by sintering, powders | 5% | Nil |
| 41. | 8105 20 20 | Cobalt, unwrought | 5% | Nil |
| 42. | 8106 10 10 | Bismuth, unwrought | 5% | Nil |
| 43. | 8109 21 00 | Unwrought zirconium, powders, containing less than 1 part hafnium to 500 parts zirconium by weight | 10% | Nil |
| 44. | 8110 10 00 | Unwrought antimony, powders | 2.5% | Nil |
| 45. | 8112 12 00 | Beryllium unwrought, powders | 5% | Nil |
| 46. | 8112 31 | Hafnium unwrought, waste and scrap, powders | 10% | Nil |
| 47. | 8112 41 10 | Rhenium unwrought | 10% | Nil |
| 48. | 8112 69 10 | Cadmium unwrought, Powders | 5% | Nil |
| 49. | 8112 69 20 | Cadmium, wrought | 5% | Nil |

I. OTHER PROPOSALS INVOLVING CHANGES IN BASIC CUSTOMS DUTY RATES IN NOTIFICATIONS

BUDGET ANALYSIS 2025-26

| A. | Changes in Basic Customs Duty (to be effective from 02.02.2025) | | Rates of Duty | |
|--------|--|---|----------------------|-----|
| S. No. | Chapter, Heading | Commodity | From | To |
| | | Aquafarming & Marine Exports | | |
| 1. | 0304 99 00 | Frozen Fish Paste (Surimi) for use in manufacture of Surimi Analogue products, for export | 30% | 5% |
| 2. | 2301 20 | Fish Hydrolysate for use in manufacture of aquatic feed | 15% | 5% |
| | | Leather | | |
| 3. | 4104 11 00 4104 19 00 4105 10 00 4106 21 00 4106 31 00 4106 91 00 | Wet blue leather (hides and skins) | 10% | Nil |
| | | Gems and Jewellery Sector | | |
| 4. | 7113 | Platinum Findings | 25% | 5% |
| | | Metal Scrap & Lithium-Ion Battery Waste and Scrap | | |
| 5. | 7802 | Lead waste and scrap | 5% | Nil |
| 6. | 7902 | Zinc waste and scrap | 5% | Nil |
| 7. | 8105 20 30 | Cobalt powders | 5% | Nil |
| 8. | 8549 13 00 8549 14 00 8549 19 00 | Waste and scrap of Lithium-Ion Battery | 5% | Nil |
| | | IT and Electronics Sector | | |

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| | | | | |
|-----|--------------|---|---------------|-----|
| 9. | 8517 | Ethernet switches Carrier grade | 20% | 10% |
| 10. | 8524 8529 | Open cell for Interactive Flat Panel Display Module with or without touch, Touch Glass Sheet and Touch Sensor PCB for the manufacture of the Interactive Flat Panel Display Module. | 15%/10% | 5% |
| 11. | 8529 | Inputs and Parts of the Open Cells for use in the manufacture of Television Panels of LED/LCD TV. | 2.5% | Nil |
| 12. | Any chapter | Inputs or Parts/sub-parts for use in the manufacture of the Printed Circuit Board Assembly, Camera module and connectors of cellular mobile phones and inputs and raw materials for use in the manufacture of specified parts of cellular mobile phones i.e on Wired Headset, Microphone and Receiver, USB Cable and Fingerprint reader/Scanner of Cellular Mobile Phone. | 2.5% | Nil |
| 13. | Any chapter | Add 35 capital goods for use in the manufacture of lithium-ion battery of EVs and 28 capital goods for use in the manufacture of lithium-ion battery of mobile phones in the list of exempted capital goods | As applicable | Nil |
| 14. | Any chapter | To amend entry S. No. 6D of Notification No. 57/2017-Customs and incorporate 'any chapter' in column (2) for goods used to manufacture mechanics of mobile phone | As applicable | 10% |
| | | Automobile | | |
| 15. | 8702 | Motor vehicles for transport of 10 or more persons | 25%/40% | 20% |

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| | | | | |
|-----|--------------|---|---------|-----|
| 16. | 8703 | Motor cars and other motor vehicles with CIF value more than US \$40,000 or with engine capacity more than 3000 cc for petrol run vehicles and more than 2500 cc for diesel run vehicles or with both | 100% | 70% |
| 17. | 8703 | Motor vehicles for transport of goods when imported under S. No. 526 (2) (a) of the notification No. 50/2017- Customs | 100% | 70% |
| 18. | 8703 | Motor vehicles for transport of goods when imported under S. No. 526A (2) (a) of the notification No. 50/2017- Customs | 100% | 70% |
| 19. | 8704 | Motor vehicles for transport of goods | 25%/40% | 20% |
| 20. | 8702 or 8704 | Motor vehicles for transport of 10 or more persons when imported under S. No. 524 (1) (b) & (2) of the notification No. 50/2017- Customs | 25%/40% | 20% |
| 21. | 8702 or 8704 | Motor vehicles for transport of goods when imported under S. No. 525 (1) (b) & (2) of the notification No. 50/2017- Customs | 25%/40% | 20% |
| 22. | 8711 | Motor cycles with engine capacity not exceeding 1600cc in CBU form | 50% | 40% |
| 23. | 8711 | Motor cycles with engine capacity not exceeding 1600cc in SKD form | 25% | 20% |
| 24. | 8711 | Motor cycles with engine capacity not exceeding 1600cc in CKD form | 15% | 10% |
| 25. | 8711 | Motor cycles with engine capacity of 1600cc and above in CBU form | 50% | 30% |

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| | | | | |
|---------------|--|---|---------------------|-------------|
| 26. | 8711 | Motor cycles with engine capacity of 1600cc and above in SKD form | 25% | 20% |
| 27. | 8711 | Motor cycles with engine capacity of 1600cc and above in CKD form | 15% | 10% |
| | | Toys | | |
| 28. | 9503 00 91 | Parts of electronic toys for manufacture of electronic toys | 25% | 20% |
| | | Other | | |
| 29. | 2809 20 10 | Phosphoric Acid originating in or exported from United States of America | 10% | 5% |
| 30. | 84 or any other Chapter | 1) Wind operated in electricity generators up to 30KW and wind operated battery charges up to 30KW. 3) Blades for rotor of wind operated electricity generators, for the manufacture or the maintenance of wind operator electricity generators. | 5% | Tariff Rate |
| 31. | 88 or Any Other Chapter | Scientific and Technical Instrument or equipment required for launch vehicles and satellites and payloads | 5% | Nil |
| B. | Changes in Export Duty (To be effective from 02.02.2025) | | Rate of Duty | |
| S. No. | Tariff item | Commodity | From | To |
| 1. | 4104 41 00 4104 49 00 4105 30 00 4106 22 00 4106 32 00 4106 92 00 | Crust leather (hides and skins) | 20% | Nil |

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Notification No. 16/2017 – Customs, dated 20.04.2017 is being amended to exempts the goods specified at Sr. 53 to 89 added for supply under Patient Assistance Programs specified to run by the pharmaceutical companies specified when imported into India, from the whole of the duty of customs viz. (w.e.f. 02.02.2025):

| S. No. | Description of drug / medicine | Name of Patient Assistance Programme | Name of pharmaceutical company running Patient Assistance Programme |
|--------|--------------------------------|--|---|
| 1. | Pembrolizumab | Key- PAP 1.0 | MSD Pharmaceuticals |
| 2. | Lorlatinib | LorbriquaCare | Pfizer Products India Private Ltd. |
| 3. | Ribociclib | UMAANG | Novartis Healthcare Pvt. Ltd. |
| 4. | Selumetinib | AstraZeneca Pharma PAP | AstraZeneca Pharma India Limited |
| 5. | Amivantamab | Johnson and Johnson PAP | Johnson & Johnson Pvt. Ltd. |
| 6. | Cetuximab | Rainbow PAP | Merck Specialties Pvt. Ltd. |
| 7. | Brentuximab Vedotin | TakedaPAP | Takeda Biopharmaceuticals India Pvt. Limited |
| 8. | Mepolizumab | GSK Pharmaceuticals Limited | GSK Pharmaceuticals Limited. |
| 9. | Alectinib | The Blue TREE | Roche Products India Private Ltd. |
| 10. | Luspatercept | Bristol-Myers Patient Assistance Program | Bristol-Myers Squibb India Pvt. Ltd. |

V. AGRICULTURE INFRASTRUCTURE AND DEVELOPMENT CESS (AIDC)

Notification No. 11/2021– Customs, dated 01.02.2021 is being amended to revise the AIDC rates on the following goods (w.e.f. 02.02.2025):

| S. No. | Heading | Commodity | Rate | |
|--------|--------------------------|--|------|-----|
| | | | From | To |
| 1. | 2515 11 00 2515 12 | Marble and travertine, crude or roughly trimmed, merely cut into blocks, slabs and other | Nil | 20% |
| 2. | 2516 11 00 2516 12 00 | Granite, crude or roughly trimmed, merely cut into blocks, slabs and other | Nil | 20% |

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Notification No. 11/2021– Customs, dated 01.02.2021 is being amended to revise the AIDC rates on the following goods (w.e.f. 02.02.2025):

| S. No. | Heading | Commodity | Rate | |
|--------|--|---|-------------------|------------------|
| | | | From | To |
| 3. | 3406 | Candles, Tapers and the like | Nil | 7.5% |
| 4. | 3920 or 3921 | PVC Flex Films, PVC Flex Sheets, PVC Flex Banner | Nil | 7.5% |
| 5. | 6401 | Waterproof Footwear with outer soles and Uppers of Rubber or Plastics | Nil | 18.5% |
| 6. | 6402 | Other Footwear With Outer Soles And Uppers of Rubber or Plastics | Nil | 18.5% |
| 7. | 6403 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather | Nil | 18.5% |
| 8. | 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials | Nil | 18.5% |
| 9. | 6405 | Other Footwear | Nil | 18.5% |
| 10. | 6802 10 00 6802 21 10 6802 21 20 6802 21 90 6802 91 00 6802 92 00 | Marble Slab | Nil | 20% |
| 11. | 7113 | Gold Findings Silver Findings Platinum findings | Nil Nil Nil | 1% 1% 1.4% |
| 12. | 8541 42 00 | Solar Cells | Nil | 7.5% |
| 13. | 8541 43 00 8541 49 00 | Solar Module and Other semiconductor devices and photovoltaic cells | Nil | 20% |
| 14. | 8702 | Motor vehicles for transport of 10 or more persons | Nil | 20% |

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Notification No. 11/2021– Customs, dated 01.02.2021 is being amended to revise the AIDC rates on the following goods (w.e.f. 02.02.2025):

| S. No. | Heading | Commodity | Rate | |
|--------|------------|--|------|-------|
| | | | From | To |
| 15. | 8702 | Motor vehicles for transport of 10 or more persons when imported under S. No. 524 (1) (b) of the notification No. 50/2017- Customs | Nil | 5% |
| 16. | 8702 | Motor vehicles for transport of 10 or more persons when imported under S. No. 524 (2) of the notification No. 50/2017- Customs | Nil | 20% |
| 17. | 8703 | Used Motor vehicles | Nil | 67.5% |
| 18. | 8703 | Motor cars and other motor vehicles principally designed for the transport of persons in other than Completely Knocked Down and Semi Knocked Down form with CIF value exceeding USD 40,000 | Nil | 40% |
| 19. | 8704 | Motor vehicles for transport of goods | Nil | 20% |
| 20. | 8704 | Motor vehicles for transport of goods when imported under S. No. 525 (1) (b) of the notification No. 50/2017- Customs | Nil | 5% |
| 21. | 8704 | Motor vehicles for transport of 10 or more persons when imported under S. No. 525 (2) of the notification No. 50/2017- Customs | Nil | 20% |
| 22. | 8711 | Used motorcycles and cycles fitted with an auxiliary motor with or without side-car | Nil | 40% |
| 23. | 8712 00 10 | All Goods (Bicycles) | Nil | 15% |
| 24. | 8903 | Yachts and other vessels for the pleasure of sports | Nil | 7.5% |
| 25. | 9028 30 10 | Electricity meters for alternating current (Smart meter) | Nil | 7.5% |
| 26. | 9401 | Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof | Nil | 5% |

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Notification No. 11/2021– Customs, dated 01.02.2021 is being amended to revise the AIDC rates on the following goods (w.e.f. 02.02.2025):

| S. No. | Heading | Commodity | Rate | |
|--------|------------|--|------|------|
| | | | From | To |
| 27. | 9403 | Other furniture and parts thereof | Nil | 5% |
| 28. | 9404 | Mattress supports, articles of bedding and similar furnishing etc. | Nil | 5% |
| 29. | 9405 | Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc. | Nil | 5% |
| 30. | 9503 00 91 | Parts of electronic toys | Nil | 20% |
| 31. | 9503 00 91 | Parts of electronic toys for manufacture of electronic toys (<i>S. No. 591 of notification No. 50/2017-Customs dated 30.06.2017</i>) | Nil | 7.5% |
| 32. | 9802 00 00 | Laboratory Chemicals (other than those attracting 10% BCD for specified end use) | Nil | 70% |

Notification No. 22/2022 – Customs, dated 01.02.2021 is being amended to revise the AIDC rates on the following goods imported in India having origin of the United Arab Emirates (w.e.f. 02.02.2025):

| | | | | |
|---|-----------------------------|-----------|-----|------------|
| 1 | 2515 12 10 2515 12 20 | All Goods | Nil | 20% |
| 2 | 2515 12 90 | All Goods | Nil | 8% |
| 3 | 2516 11 00 2516 12 00 | All Goods | Nil | 5% |
| 4 | 3416 00 10 3416 00 90 | All Goods | Nil | 0% |
| 5 | 3920 62 90 to 3921 19 00 | All Goods | Nil | 0% |
| 6 | 6403, 6404, 6405 | All Goods | Nil | 0% |
| 7 | 6802 10 00 6802 91 00 | All Goods | Nil | 16% 20% |
| 8 | 8514 | All Goods | Nil | 0% |

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VI. SOCIAL WELFARE SURCHARGE (SWS)

| AMENDMENT TO NOTIFICATION NO. 11/2018 – CUSTOMS, DATED 02.02.2018 (w.e.f. 02.02.2025) | |
|--|---|
| S. No. | Description |
| | The following goods are being exempted from levy of Social Welfare Surcharge |
| 1. | Candles, tapers and the like |
| 2. | PVC Flex Films including Flex Banner and PVC flex Sheets under headings 3920 or 3921 |
| 3. | Solar Cells |
| 4. | Yachts and other vessels for pleasure of sports |
| 5. | Electricity meters for alternating current (Smart meter) |
| 6. | Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof |
| 7. | Other furniture and parts thereof |
| 8. | Mattress supports, articles of bedding and similar furnishing etc. |
| 9. | Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc. |
| 10. | Parts of electronic toys |
| 11. | Articles of gold/silver imported <i>vide</i> S. No. 356 and 357 of Notification No. 50/2017 customs dated 30.06.2017 |
| 12. | Waterproof Footwear with outer soles and Uppers of Rubber or Plastics |
| 13. | Other Footwear with Outer Soles and Uppers of Rubber or Plastics |
| 14. | Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Leather |
| 15. | Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Textile Materials |
| 16. | Other Footwear |
| 17. | All dutiable goods imported for personal use and not exempted under any prohibition in respect of imports thereof under the Foreign Trade (Development and Regulations) (FTDR) Act, 1992. |
| 18. | Solar Module and Other semiconductor devices and photovoltaic cells |
| 19. | Motor vehicles for transport of 10 or more persons |

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| | |
|-----|---|
| 20. | Motor vehicles for transport of goods |
| 21. | Motor cars and other motor vehicles principally designed for the transport of persons in other than Completely Built Form with CIF value exceeding USD 40,000 |
| 22. | Motor cars and other motor vehicles which have been registered abroad before import into India i.e. Used Vehicles |
| 23. | Used motorcycles and cycles fitted with an auxiliary motor with or without side-car |
| 24. | Laboratory Chemicals under CTH 9802 00 00 (other than those attracting 10% BCD for specified end use) |
| 25. | Dutiable articles imported by passenger or member of crew in his baggage classified under heading 9803 |

VII. Conditional Customs duty exemption is being continued for 24 entries for varying period in Customs Notification No 50/2017 Customs

| S. No | Description | Entry No | End date |
|-------|---|----------------------------|-----------|
| 1. | Ships and vessels for breaking up | S. No. 555A | 31.3.2035 |
| 2. | Raw materials, components, consumables or parts, for use in the manufacture of ships/vessels | S. No. 559 | 31.3.2035 |
| 3. | Bulk drugs for manufacture of drugs or medicines [A separate entry is being created for Drugs, medicines, diagnostic kits specified in List 3 with modifications in the list] | S. No. 166 | 31.3.2029 |
| 4. | Bulk drugs used in the manufacture of polio vaccine and Monocomponent insulins | S. No. 166A | 31.3.2029 |
| 5. | Bulk drugs used in the manufacture of life saving drugs or medicines | S. No. 167 | 31.3.2029 |
| 6. | Drugs, Medicines or Food for Special Medical Purposes (FSMP) used for treatment of rare disease | S. No. 167A S. No. 607B | 31.3.2029 |
| 7. | Good specified in List 36 imported by testing agencies specified in List 37, for the purpose of testing and/or certification | S. No. 532A | 31.3.2029 |
| 8. | Crude Glycerin for use in manufacture of Epichlorohydrin | S. No. 81A | 31.3.2027 |
| 9. | Denatured ethyl alcohol for use in manufacture of industrial chemicals | S. No. 104B | 31.3.2027 |
| 10. | Fish meal for use in manufacture of aquatic feed | S. No. 104C | 31.3.2027 |

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| S. No | Description | Entry No | End date |
|--------------|---|--|-----------------|
| 11. | Goods for the manufacture of telecommunication grade optical fibres or optical fiber cables | S. No. 168, S. No. 341, S. No. 341A | 31.3.2027 |
| 12. | Textile machinery (with the addition of two new machinery) | S. No. 460, S. No. 460A, S. No. 460B, S. No. 460C, S. No. 460D | 31.3.2027 |
| 13. | Parts and components for use in the manufacturing of textile machineries | S. No. 460E | 31.3.2027 |
| 14. | Goods for use in the manufacture of Open cell of LCD and LED TV panel | S. No. 515B | 31.3.2027 |
| 15. | Seeds for use in manufacturing rough Lab-Grown Diamonds [IGCR condition removed] | S. No. 345B | 31.3.2026 |
| 16. | Parts of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators | S. No. 405 | 31.3.2026 |
| 17. | Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators | S. No. 406 | 31.3.2026 |

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