

LKS UPDATE

An e-update to clients from Lakshmikumaran & Sridharan

3 FEBRUARY 2025



CUSTOMS

Customs Duty Rate Changes

UPDATE NO. 6 OF 2025



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exceeding expectations



Chapters 1 to 27 – Effective rate changes

S. No.	Tariff Item	Description	From	To
Exemption to Basic Customs Duty Rate leviable, vide Notification No. 50/2017-Cus. dated 30.06.2017 w.e.f. 02.02.2025				
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%

Chapter 20: New Tariff Items Inserted

Tariff Heading	Description	BCD Rate
Entries inserted vide Section 98(b) and Third Schedule to Finance Bill, 2025 w.e.f. 01.05.2025		
2008 19 21	Popped Makhana	150%
2008 19 22	Flour and powder Makhana	150%
2008 19 29	Other Makhana	150%

Chapter 25 – Rate changes

Tariff Heading	Description	From [BCD]	To [BCD]	AIDC introduced
Exemption to Basic Customs Duty leviable, vide Notification No. 04/2025-Cus. dated 01.02.2025; and AIDC levied vide Notification No. 06/2025-Cus. dated 01.02.2025 - w.e.f. 02.02.2025				
2515 11 00	Crude or roughly trimmed marble and travertine	40%	20%	20%
2515 12 10	Blocks merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape marble and travertine	40%	20%	20%
2515 12 20	Slabs merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape marble and travertine	40%	20%	20%
2515 12 90	Other merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape marble and travertine	40%	20%	20%
2516 11 00	Crude or roughly trimmed granite	40%	20%	20%
2516 12 00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape granite	40%	20%	20%

Chapter 28 – Tariff changes w.e.f. 1 May 2025

- In Heading 2812 for the tariff item 2812 19 30 instead of “Arsenous trichloride” the entry “---Arsenic trichloride” is being substituted.
- in heading 2813, one new tariff item is being created, namely, 2813 90 30

2813 90 30	--- Lime sulphur	7.5%
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- in heading 2853, one new tariff item is being created namely, 2853 90 50

2853 90 50	Magnesium phosphide plates, Zinc phosphide	7.5%
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Chapter 29 - Rate changes

Tariff Item		Description	From	To
Change in effective rate of duty vide Notification No. 04/2025-Cus dated 1 February 2025 (with effect from 2 February 2025)				
29335910	---	Aminophylline (cordophylin)	10%	7.5%
29335920	---	Trimethoprim	10%	7.5%
29335930	---	Diethyl carbamazine citrate	10%	7.5%
29335940	---	1-Amino-4-Methyl piperazine	10%	7.5%
29335950	---	Bispyribac-sodium (ISO)	10%	7.5%
29335990	---	Other	10%	7.5%

Chapter 29 -Tariff changes

- 19 supplementary Notes to Chapter 29 are introduced for identification of certain dual-use chemical for non-pesticidal use and certain goods covered by International Conventions in chapter 29. w.e.f. 1 May 2025
- New tariff entries introduced under Heading 2902, 2903, 2905, 2906, 2907, 2908, 2909, 2910, 2912, 2914, 2915, 2916, 2917, 2918, 2920, 2921, 2922, 2924, 2925, 2926, 2928, 2929, 2930, 2931, 2932, 2933, 2934, 2935, 2941. w.e.f 1 May 2025
- Heterocyclic Compounds With Nitrogen Hetero-atom(s) Only classified under sub-heading 2933 59: effective rate of BCD is being reduced from 10% to 7.5% (S.No 2 of Notification No. 4/2025-Cus) w.e.f. 2 February 2025

S.No	Heading or sub- heading or tariff item	Description of goods	Rate
2	2933 59	All goods	7.5%

Chapter 33 – Rate changes

- BCD 20%; S. No.3 of Notification No.4 /2025 Customs, dated 01.02. 2025.
- SWS 10%: Notification 7/2025-Cus omits S.No 8 covering 3302 10 from the SWS Notification. Therefore SWS @ 10% is now applicable for the below goods

Tariff Item	Description	BCD		SWS	
		From	To	From	To
3302 10	All goods other than goods covered under S.No. 239 of the Table appended to notification No. 50/2017- Customs, dated the 30th June, 2017	100%	20 %	Nil	10%

Chapter 34 – Rate changes

Rate Changes for Goods of Heading 3406 - CANDLES, TAPERS AND THE LIKE

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Rate of BCD	25%	20%	01/05/2025	Third Schedule of Finance Bill, 2025
Effective BCD	25%	20%	02/02/2025	S. No. 4 of Notification No. 4/2025-Customs
AIDC	Nil	7.5%	02/02/2025	S. No. 13AA of Notification No. 6/2025-Customs
SWS	10%	Nil	02/02/2025	S. No. I(i) of Notification No. 7/2025-Customs

Chapter 38 – Rate changes

- **Sorbitol** classified under sub heading 3824 60: effective rate of BCD is being reduced from 30% to 20% wef 02.02.2025. However, these goods will now attract SWS @ 10% BCD.
- Prepared Binders, chemical products and preparations of chemical or allied industries classified under tariff item 3824 99 00: effective rate of BCD is being reduced from 17.5% to 7.5% (S.No 6 of Notification No. 4/2025-Cus)
- W.e.f 01.05.2025, in headings 3808, 3813, 3814, Supplementary Notes 1, 2, 5, 7 and 8 are being amended, 6 new Supplementary Notes are being inserted, and some tariff items are being inserted.
- New chemicals added in Supplementary Notes 1, 2, 5, 7, 8 and 10
- New tariff entries in accordance with the new Supplementary Notes done.
- New tariff entries for Headings 3813 and 3814 are introduced.

Chapter 38 – Rate changes

Notification No. 5/2025-Cus dated 1 February 2025 amending 50/2017-Cus

- After S.No. 166A and the entries relating thereto, the following S.No. and entries shall be inserted, namely:

166B	28,29, 30 or 38	Drugs, medicines, diagnostic kits or equipment specified in List 3	5%	-	-
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- S.No 167 Clause (A) deleted

167*	28, 29, 30 Or 38	(A) Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4.			
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***-nothing shall have effect after 31 March 2029.**

Chapter 38 – Rate changes

- In Clause B of S.no 167 be amended as follows:
(B) Bulk drugs used in the manufacture of life saving drugs or medicines ~~at (A)~~ specified in List 4.
- S.No 167B inserted

167B	28,29, 30 or 38	Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4.	NIL	-	-
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Chapter 38 – Rate changes

- In S.No 168, in Column (3) the proviso excluded [*“Provided that nothing contained in this SNo shall have effect after the 31st March, 2025”*]
- S.No 177A and entries thereto are **omitted** [2809 20 10 All goods originating in or exported from the United States of America-10%]
- S.No 250A and entries thereto are **omitted** [3824 99 00 All goods 7.5%]
- Amendments to List 3 (S.No 166 of the Notification 50/2017-Cus covering Drugs, medicines, diagnostic kits or equipment specified and bulk drugs for the manufacture of such drugs or medicines)
- **Omitted** – (67) Eptacog alfa activated recombinant coagulation factor VIIa, (101) Agalsidase Beta and (106) Imiglucerase
- **Added**- “(126) Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI (127) Brentuximab Vedotin (128) Ocrelizumab (129) Pertuzumab (130) Pertuzumab + trastuzumab (131) Faricimab.”;

Chapter 38 – Rate changes

- List 4-additions after S.No 115.
- “(116) Onasemnogene abeparvovec (117) Asciminib (118) Mepolizumab (119) Pegylated Liposomal Irinotecan (120) Daratumumab (121) Daratumumab subcutaneous (122) Teclistamab (123) Amivantamab (124) Alectinib (125) Risdiplam (126) Obinutuzumab (127) Polatuzumab vedotin (128) Entrectinib (129) Atezolizumab (130) Spesolimab (131) Velaglucerase Alpha (132) Agalsidase Alfa (133) Rurioctocog Alpha Pegol (134) Idursulphatase (135) Alglucosidase Alfa (136) Laronidase (137) Olipudase Alfa (138) Tepotinib (139) Avelumab (140) Emicizumab (141) Belumosudil (142) Miglustat (143) Velmanase Alfa (144) Alirocumab (145) Evolocumab (146) Cystamine Bitartrate (147) CI- Inhibitor injection (148) Inclisiran (149) Agalsidase Beta (150) Imiglucerase (151) Eptacog alfa activated recombinant coagulation factor VIIa

Chapter 38 – Rate changes

Exemption to drugs under Patient Assistance Programme

- The Notification No. 16/2017-Cus exempts specified drugs and medicines from the whole of the duty of customs leviable thereon subject to their being supplied free to cost to patients under Patient Assistance Programme (PAP) run by the pharmaceutical companies.
- Vide Notification No. 09/2025-Customs now amends the above Notification and 37 new drugs and 13 patient assistance programmes are being added to the list.

India-UAE FTA

- S.No 3577 and 3578 covering 34060010 and 34060010 (covers Candles, Tapers and the like) deleted
- S.No 4037 to 4058 – deleting 22 tariff entries from 39206210 to 39211900 from Table I which covers the goods for exemption to BCD alone.
- However, the same series of goods are now added to Table II from 50A to 50A (both 3406 and 3920/3921 goods mentioned above) and therefore these are exempted from both BCD and AIDC.
- Notification 8/2025-Cus dated 1 February 2025 (w.e.f. 2 February 2025) amends 22/2022-Cus.

CHAPTER 39 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference	Remarks
Heading 3920: Other, plates, sheets, films, foil, and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials					
Tariff Rate of BCD	25%	20%	01.05.2025	Third Schedule of Finance Bill, 2025	No change in the rate of AIDC and no exemption on SWS (except on VC Flex films, PVC flex sheets, PVC Flex banners that are excluded in S.No 273A and 273B in Notification No. 50/2017-Customs)
Effective BCD	25%	10%	02.02.2025	S.No 273A of Notification No. 50/2017-Customs	
Heading 3921: Other, plates, sheets, films, foil and strip, of plastics					
Tariff Rate of BCD	25%	20%	01.05.2025	Third Schedule of Finance Bill, 2025	No change in the rate of AIDC and no exemption on SWS (except on VC Flex films, PVC flex sheets, PVC Flex banners that are excluded in S.No 273A and 273B in Notification No. 50/2017-Customs)
Effective BCD	25%	20%	01.05.2025	S.No 273A of Notification No. 50/2017-Customs	

CHAPTER 39 – Rate changes

For PVC Flex Films, PVC Flex Sheets and PVC Flex Banners covered under CTH 3920 or CTH 3921:

PVC Flex Films, PVC Flex Sheets and PVC Flex Banners covered under CTH 3920 or CTH 3921				
Description	Old Rate	New Rate	Effective Date	Reference
Tariff Rate of BCD	25%	20%	01/05/2025	Third Schedule of Finance Bill, 2025
Effective BCD	25%	20%	02/02/2025	S. No. 7 of Notification No. 4/2025-Customs
AIDC	Nil	7.5%	02/02/2025	S. No. 13 AB of Notification No. 6/2025-Customs
SWS	10%	Nil	02/02/2025	S. No. III(8A) of Notification No. 7/2025-Customs

Rate Change and amendment in exemption notification

Chapter 41 – Rate changes, imports

Import

Tariff Heading/ Tariff Item	Description	From	To
Sr. No. 284A inserted in Notification No. 50/2017–Customs dated 30.06.2017 vide Notification No. 5/2025–Customs dated 01.02.2025.			
4104 11 00 4104 19 00 4105 10 00 4106 21 00 4106 31 00 or 4106 91 00	Wet blue leather (hides and skins)	10%	Nil

Chapter 41 – Rate changes, exports

Tariff Heading/ Tariff Item	Description	From	To
S. No. 25J inserted in Notification No. 27/2011-Customs dated 01.03.2011 amended vide Notification No. 3 /2025-Customs dated 01.02.2025			
4104 41 00 4104 49 00 4105 30 00 4106 22 00 4106 32 00 or 4106 92 00	Crust leather (hides and skins)	20%	Nil

Chapter 60 - Rate changes for Knitted or Crocheted Fabrics

Tariff Heading/ Tariff Item	Description	From	To
Tariff Rate change under the First Schedule of the Customs Tariff Act, 1975* [Clause 98(a) of Finance Bill, 2025]			
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 or Crocheted Fabrics	20%/10%	20% or Rs115/kg, whichever is Higher
* w.e.f. from 02.02.2025 vide Declaration under the Provisional Collection of Taxes Act, 2023			

Chapter 64 – Rate changes, footwear (6403, 6404 and 6405)

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Rate of BCD	35%	20%	01.05.2025	Third Schedule of Finance Bill, 2025
Effective BCD	35%	20%	02.02.2025	S. No. 8 of Notification No. 4/2025-Customs
AIDC	Nil	18.5%	02.02.2025	S. No. 14A of Notification No. 6/2025-Customs
SWS	10%	Nil	02.02.2025	S. No. 1(ii) of Notification No. 7/2025-Customs

Chapter 68 – Rate changes

Tariff Heading	Description	From	To
Third Schedule of Finance Bill, 2025 [Clause 98(b) of the Finance Bill, 2025] effective from 01.05.2025			
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES, CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE) EXCEPT TARIFF ITEM 6802 99 00.	40%	20%

Chapter 68 – Rate changes

- Marble slabs falling under tariff items 6802 10 00, 6802 21 10, 6802 21 20, 6802 21 90, 6802 91 00 and 6802 92 00

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Rate of BCD	40%	20%	01/05/2025	Third Schedule of Finance Bill, 2025
Effective BCD	40%	20%	02/02/2025	S. No. 9 of Notification No. 4/2025-Customs
AIDC	Nil	20%	02/02/2025	S. No. 14B of Notification No. 6/2025-Customs

Chapter 71 - Rate changes, precious metals and articles

Tariff Heading	Product	From	To
Change in effective rate of duty vide Notification No. 04/2025-Cus dated 01.02.2025 (with effect from 02.02.2025)			
7113	All goods, other than goods covered under S. Nos. 356, 357 and 364C of the Table appended to the Notification no. 50/2017 Customs, dated the 30th June 2017	25%	20%
7114	All goods, other than goods covered under S. Nos. 356 and 357 of the Table appended to the Notification no. 50/2017 Customs, dated the 30th June 2017	25%	20%

- 'Platinum Findings' under Heading 7113

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Rate of BCD	25%	20%	01.05.2025	Third Schedule of Finance Bill, 2025
Effective BCD	25%	5%	02.02.2025	Notification No. 05/2025-Cus dated 01.02.2025
AIDC	nil	1.4%	02.02.2025	Notification No. 06/2025-Cus dated 01.02.2025
SWS	nil	nil	-	-

Chapter 71 - New Tariff Items, w.e.f. 01.05.2024

As on Date		With effect from 01.05.2024	
Tariff Item	Description	Tariff Item	Description
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM) , UNWROUGHT OR IN SEMI -MANUFACTURED FORMS , OR IN POWDER FORM		
71061000		71061000	
710691			
71069110	-Powder		-Powder
71069190	-Other	710691	-Other
710692	--Unwrought	71069110	--Unwrought
71069210	---Grains	7106 91 20	---Grains
	---Other		---Containing 99.9 percent or more by weight of silver
71069220	--Semi-manufactured	71069190	---Other
71069290	---Sheets, plates, strips, tubes and pipes	710692	--Semi-manufactured
	--- Bar	71069210	---Sheets, plates, strips, tubes and pipes
	--- Other	71069220	--- Bar
		71069290	--- Other

Chapter 71 - New Tariff Items, w.e.f. 01.05.2024

As on Date		With effect from 01.05.2024	
Tariff Item	Description	Tariff Item	Description
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM) , UNWROUGHT OR IN SEMI -MANUFACTURED FORMS , OR IN POWDER FORM		
71061000		71061000	-Powder -Other
710691	-Powder	710691	--Unwrought
71069110	-Other	71069110	---Grains
71069190	--Unwrought	71069190	---Other
710692	---Grains	710692	--Semi-manufactured
71069210	---Other	71069210	---Sheets, plates, strips, tubes and pipes
71069220	--Semi-manufactured	71069220	--- Bar
71069290	---Sheets, plates, strips, tubes and pipes	7106 92 21	---- Containing 99.9 percent or more by weight of silver
	--- Bar	7106 92 29	---- Other
	--- Other	71069290	--- Other

Chapter 71 - New Tariff Items, w.e.f. 01.05.2024

As on Date		With effect from 01.05.2024	
Tariff Item	Description	Tariff Item	Description
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM) UNWROUGHT OR IN SEMI - MANUFACTURED FORMS , OR IN POWDER FORM		
71081100	-Non Monetary --Powder	71081100 710812	-Non Monetary --Powder --Other unwrought forms
71081200	--Other unwrought forms	71081210	---Containing 99.5 percent or more by weight of gold
71081300	--Other semi manufactured forms	71081290 710813 71081310	---Other --Other semi-manufactured forms
71082000	-Monetary	71081390	---Containing 99.5 percent or more by weight of gold
		71082000	---Other -Monetary

Chapter 71 - New Tariff Items, w.e.f. 01.05.2024

As on Date		With effect from 01.05.2024	
Tariff Item	Description	Tariff Item	Description
7110	PLATINUM, UNWROUGHT OR IN SEMI -MANUFACTURED FORM, OR IN POWDER FORM		
711011	-Platinum --Unwrought or in powder form:	711011	-Platinum
7110 11 10	---Unwrought form	7110 11 11	--Unwrought or in powder form
7110 11 20	---In powder form	7110 11 19	---- Containing 99.0 percent or more by weight of platinum
7110 19 00	--Other	7110 11 21	---- Other
		7110 11 29	--- In powder form
		7110 19	----Containing 99.0 percent or more by weight of platinum
		7110 19 10	----Other
		7110 19 90	--Other:
			--- Containing 99.0 percent or more by weight of platinum
			---Other

Chapter 74 - Rate changes

Sl. No.	Tariff Heading	Product	From	To
CHANGE IN TARIFF RATE FOR GOODS CLASSIFIED UNDER CHAPTER 74 VIDE THIRD SCHEDULE TO THE FINANCE BILL, 2025 W.E.F. 01.05.2025. THE EFFECTIVE RATE OF GOODS WILL BE NIL VIDE NOTIFICATION NO. 04/2025- CUS. DATED 01.02.2025., W.E.F 02.02.2025				
1.	7404 00 12	Copper scrap, namely the following : copper wire scrap covered by ISRI code words 'Barley', 'Berry' and 'Birch'; heavy copper scrap covered by ISRI code word 'Candy'; unalloyed copper scrap covered by ISRI code word 'Cliff'; Copper wire nodules scrap covered by ISRI code words 'Clive', 'Cobra' and 'Cocoa'; light copper scrap covered by ISRI code word 'Dream'; muntz metal tubes covered by ISRI code word 'Palms' Miscellaneous copper-containing, skimmings, grindings, ashes, irony brass and copper, residues and slags covered by ISRI Code word 'Drove' Copper wire scrap with various types of insulation covered by ISRI Code word 'Druid'	2.5%	Nil
2.	7404 00 19	Other copper waste and scrap	2.5%	Nil

Chapter 74 - Rate changes (contd.)

Sl. No.	Tariff Heading	Product	From	To
CHANGE IN TARIFF RATE FOR GOODS CLASSIFIED UNDER CHAPTER 74 VIDE THIRD SCHEDULE TO THE FINANCE BILL, 2025 W.E.F. 01.05.2025. THE EFFECTIVE RATE OF GOODS WILL BE NIL VIDE NOTIFICATION NO. 04/2025- CUS. DATED 01.02.2025., W.E.F 02.02.2025				
3.	7404 00 22	Brass scrap, namely the following : refinery brass scrap covered by ISRI code word'Drink'; composition of red brass scrap covered by ISRI code word 'Ebony'; red brass composition turnings scrap covered by ISRI code word 'Enerv'; genuine babbitt-lined brass bushings scrap covered by ISRI code word 'Elder'; machinery or hard brass solids scrap covered by ISRI code word 'Engel'; machinery or hand brass solids scrap covered by ISRI code word 'Erin'; cocks and faucets scrap covered by ISRI code word 'Grape'; yellow brass scrap covered by ISRI code word 'Honey'; yellow brass castings covered by ISRI code word'Ivory'; new brass clippings covered by ISRI code word'Label'; yellow brass primer covered by ISRI code word'Lark'; brass pipe covered by ISRI code word 'Melon'; yellow brass rod turnings covered by ISRI code word 'Night'; new yellow brass rod ends covered by ISRI code word 'Noble'; yellow brass turnings covered by ISRI code word'Normad'; mixed unsweated auto radiators covered by ISRI code word 'Ocean'; admiralty brass condenser tubes covered by ISRI code word 'Pales'; aluminium brass condenser tubes covered by ISRI code word 'Pallu';	2.5%	Nil

Chapter 78 - Rate changes, Critical Minerals

Tariff Heading	Description	From	To
The change is being implemented w.e.f 2.2.2025 vide change in the Notification No. 50/2017-Cus			
7802	Lead waste and scrap	5%	Nil
7902	Zinc waste and scrap	5%	Nil

Chapter 80 - Rate changes, Critical Minerals

Tariff Heading	Description	From	To
Tariff Rate changes under the First Schedule of the Customs Tariff Act, 1975 (with effect from 01.05.2025). However, there is no change in effective rate of BCD currently			
8001	Unwrought tin	5%	Nil (w.e.f. 01.05.2025)
Tariff Rate changes under the First Schedule of the Customs Tariff Act, 1975 (with effect from 01.05.2025). However, the effective rate of goods will be Nil vide Sr No. 13 of Notification No. 04/2025-Cus. dated 01.02.2025. This change is w.e.f 02.02.2025			
8002	Tin, waste and scrap	5%	Nil

Chapter 81 – Rate changes, Base Metal Articles

Sub heading/ Tariff Item	Description	From	To
Effective rate w.e.f. 02.02.2025 vide Notification No. 4/2025-Cus.*			
81102000	Antimony waste & scrap classified	2.5%	Nil
81121300	Beryllium waste & scrap	5%	Nil
81069010	Waste & Scrap of Bismuth and Bismuth Alloys	5%	Nil
81126100	Cadmium waste & scrap	5%	Nil
81053000	Cobalt waste & scrap	5%	Nil
81029700	Molybdenum waste & scrap	5%	Nil
81124120	Rhenium waste & scrap	10%	Nil
81033000	Tantalum waste & scrap	5%	Nil
81019700	Tungsten waste & scrap	5%	Nil
81093100	Zirconium waste & scrap	10%	Nil
81093900			

*The Tariff is to be amended w.e.f. 01.05.2025 to reflect the above rate changes

Chapter 81 – Rate changes, Base Metal Articles

- Rate change w.e.f. 02.02.2025 vide S. No. 390B of Notification No. 50/2017-Cus.

Sub heading/ Tariff Item	Description	From	To
8101 94 00	Cobalt Powder	5%	Nil

Chapter 81 – Rate changes (contd.)

- Amendment in description of heading 8112 w.e.f. 01.05.2025:
Change seems to be to correct a typographical error and harmonize with the HSN 2022

Existing Heading 8112	Amended Heading 8112
BERYLLIUM, CHROMIUM, HAFNIUM, RHENIUM, THALLIUM, CADMIUM, GERMANIUM, VANADIUM, GALLIUM, INDIUM AND NIOBIUM (<u>COLUMBIUM AND</u>), ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP	BERYLLIUM, CHROMIUM, HAFNIUM, RHENIUM, THALLIUM, CADMIUM, GERMANIUM, VANADIUM, GALLIUM, INDIUM AND NIOBIUM (<u>COLUMBIUM</u>), <u>and</u> ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP

Chapter 84: Exemption to weaving machines (looms) and auxiliary machines

Sl. No.	Tariff Item	Description	BCD
Sr. No. 460 substituted in Notification No. 50/17-Cus dated 30.06.2017 (vide Notification No. 05/2025-Cus dt 01.02.2025) and scope has been expanded – Validity of exemption is extended till 31.03.2027			
460.	8446, 8448	<p>The following goods (other than old and used) for use in the textile industry, namely: -</p> <ul style="list-style-type: none"> (i) Shuttleless Rapier Looms [above 650 meters per minute]; (ii) Shuttleless Rapier Looms [below 650 meters per minute]; (iii) Shuttleless Waterjet Looms [above 800 meters per minute]; (iv) Shuttleless Airjet Looms [above 1000 meters per minute]; (v) Shuttleless Airjet Looms [below 1000 meters per minute]; (vi) Parts and components for use in the manufacture of shuttleless looms. 	<p>Nil Nil Nil Nil Nil</p>

Chapter 84 – Rate changes (contd.)

- Complete BCD exemption extended to additional 28 capital goods classifiable under Chapter 84 and 85 for manufacture of lithium ion battery of mobile phones

S. No.	Name of Capital Goods	HSN	S.No.	Name of Capital Goods	HSN
1.	Auto-taping machine	84659990/84798999	6.	Separator coating machine	84798999
2.	Auto-packing machine	84224000	7.	Roller cleaning machine	84798999
3.	Mylar sticking machines	84798999	8.	Formation machine	84798999
4.	Auto magazine load machine	84798999	9.	Automatic tapping machine	84798999
5.	Constant temperature capacity machine	84798999	10.	Stacking machine	84798999

* Sr. No. 69 of Notification No. 25/2002-Cus dated 01.03.2002 as amended by Notification No. 11/2025-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025).

Chapter 84 – Rate changes (contd.)

- Complete BCD exemption extended to additional 28 capital goods classifiable under Chapter 84 and 85 for manufacture of lithium ion battery of mobile phones (contd.)

S. No.	Name of Capital Goods	HSN	S.No.	Name of Capital Goods	HSN
11.	Separator trimming machine	84798999	16.	Auto unloading Machine	84798999
12.	Tab transfer welding & winding machine	85158090/85152190	17.	Mylar slitting machine	84798999
13.	Ultrasonic Tray cleaning machine	84798999	18.	Foil slitting machine	84623900/84649000
14.	Gasket automatic cleaning machine	84798999	19.	Dust collector	84213990
15.	Film/ Myler tearing machine	84798999	20.	Electrode packing machine	84224000

* Sr. No. 69 of CN 25/2002-Cus dated 01.03.2002 as amended by Notification No. 11/2025-Cus dated 01.02.2025 (w.e.f. 02.02.2025).

Chapter 84 – Rate changes (contd.)

- Complete BCD exemption extended to additional 28 capital goods classifiable under Chapter 84 and 85 for manufacture of lithium ion battery of mobile phones (contd.)

S. No.	Name of Capital Goods	HSN	S.No.	Name of Capital Goods	HSN
21.	Electrode rewinding machine	84798999/84798100	26.	Aluminium foil bag edge cutting machine	84623900
22	Calendar printing machine	84201000	27.	Ultrasonic cleaning	84798999
23.	Electrolyte tapping machine	84798999	28.	Cell slicing machine	84659600
24.	Strip Tape machine	84659990/84659600			
25	Mixing or agitating substances machine	84798999			

* Sr. No. 69 of Notification No. 25/2002-Cus dated 01.03.2002 as amended by Notification No. 11/2025-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025).

Chapter 84 – Rate changes (contd.)

- Complete BCD exemption extended to Additional 35 capital goods classifiable under Chapter 84 and 85 for manufacture of lithium ion battery of electric vehicles

S. No.	Name of Capital Goods	HSN	S.No.	Name of Capital Goods	HSN
1.	Solvent Recovery System	84798999	6.	Nail Inserting Machine	84798999
2.	Heat Recovery System	84145990	7.	Nail Pulling Machine	84798999
3.	Effluent Treatment System	84212190	8.	Injection hole cleaning Machine	84798999
4.	Electrolyte injection machine	84798999	9.	Cell Baking & Cooling Machine	84198990
5.	Helium Injection Machine	84798999/90318090	10.	Jelly Roll Pairing Machine	84798999

* Sr. No. 69 of Notification No. 25/2002-Cus dated 01.03.2002 as amended by Notification No. 11/2025-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025).

Chapter 84 – Rate changes (contd.)

Complete BCD exemption extended to additional 35 capital goods classifiable under Chapter 84 and 85 for manufacture of lithium ion battery of electric vehicles (contd.)

S. No.	Name of Capital Goods	HSN	S.No	Name of Capital Goods	HSN
11.	Mylar Wrapping Machine	84224000	16.	Load in Can	84798999
12.	Cell Sorting Line	84798999/84799090	17.	Top cover laser welding	85158090
13.	Laser Pin Welding	84682010	18.	1 st Helium test	90318000
14.	Laser Notching & Winding	84798999	19.	2 nd Helium test	90318000
15.	Ultrasonic welding	85158090	20.	Wire feeding and rework	85158090

* Sr. No. 69 of Notification No. 25/2002-Cus dated 01.03.2002 as amended by Notification No. 11/2025-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025).

Chapter 84 – Rate changes (contd.)

Complete BCD exemption extended to additional 35 capital goods classifiable under chapter 84 and 85 for manufacture of lithium ion battery of electric vehicles (contd.)

S. No.	Name of Capital Goods	HSN	S.No	Name of Capital Goods	HSN
21.	Cell ageing Machine	84283300	26.	Cell Formation-Cell Tray Metallic	76169910
22.	Negative Pressure Formation	85437099	27.	Cell Formation- Formation Machine	73044190
23.	Cell Formation-Cell capacity and SOC	90303900/85439090	28.	Cell Formation- Other Trays	39239000/73269019
24.	Cell Formation-DCIR	90303900	29.	Film wrapping and final inspection	90318000/90221990
25.	Cell Formation-Cell Tray plastic	39231090	30.	Tap to top cap welding	84682010

* Sr. No. 69 of Notification No. 25/2002-Cus dated 01.03.2002 as amended by Notification No. 11/2025-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025).

Chapter 84 – Rate changes (contd.)

- Complete BCD exemption extended to additional 35 capital goods classifiable under Chapter 84 and 85 for manufacture of lithium ion battery of electric vehicles (contd.)

S. No.	Name of Capital Goods	HSN
31.	Fibre temperature Detection System	73089000
32.	Water sprinkler system	84248999
33.	Rack	73089000
34.	Tape Coding	84798999
35.	Wire filing and welding machine	84798999

* Sr. No. 69 of Notification No. 25/2002-Cus dated 01.03.2002 as amended by Notification No. 11/2025-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025).

Chapter 85 – Changes

Sub-heading Note 2 of Chapter 85 prior to the amendment:

- In respect of sub-heading 8525 82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy (silicon) (5×10^6 RAD (silicon)), without operational degradation.

Sub-heading Note 2 of Chapter 85 post amendment:

- In respect of sub-heading 8525 82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.

Effect of the Amendment:

- Changes in sub-Heading note 2 to chapter 85 have been introduced to align First Schedule of the Customs Tariff Act, 1975 with WCO HS 2022

Chapter 85 – Changes

- Rate Changes for Interactive Flat Panels (CBU)

Tariff Item	Description	From	To
Tariff Rate change under the First Schedule of the Customs Tariff Act, 1975 [Clause 98(a) of Finance Bill, 2025]			
8528 59 00	Interactive Flat Panel Displays (Completely Built Units)	10%	20%
* w.e.f. from 02.02.2025 vide Declaration under the Provisional Collection of Taxes Act, 2023			

Chapter 85 – Changes

- Rate Changes for Photovoltaic Cells

Tariff Item	Description	BCD From	BCD To	AIDC [CN 6/25 amending CN 11/21]	SWS [CN 7/25 amending CN 11/18]
Decrease in Tariff Rate under the First Schedule of the Customs Act, 1975 read with Notification No. 04/2025-Cus., dated 01.02.25 (applicable w.e.f. 02.02.2025).					
8541 42 00	--Photovoltaic cells not assembled in modules or made up into panels	25%	20%	7.5% [Sl. No. 16AA of CN 6/25]	NIL [Sl. No. 8B of CN7/25]
8541 43 00	--Photovoltaic cells assembled in modules or made up into panels	40%	20%	20% [Sl. No. 16AB of CN 6/25]	NIL [Sl. No. 8B of CN7/25]
8541 49 00	--Other	40%	20%	20% [Sl. No. 16AC of CN 6/25]	NIL [Sl. No. 8B of CN7/25]

Chapter 85 – Changes

Sl. No.	Tariff Item	Description	From	To
Changes in Notification No. 50/17-Cus dated 30.06.2017 as amended by Notification No. 05/25-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025)				
489AA	8516 80 00	Heat Coil for use in the manufacture of Electric Kitchen Chimneys falling under tariff item 8414 60 00 Provided that nothing contained in this S.No. shall have effect after the 31st March, 2025	15%	15%
515B	8529	The following goods for use in the manufacture of Open cell of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading ⁴⁹² [8524], namely: - (i) Chip on Film; (ii) Printed Circuit Board Assembly (PCBA); (iii) Cell (glass board/substrate).	2.5%	Nil
518.	8549 (except 8549 99 00)	Battery scrap and battery waste, other than waste and scrap of Lithium-ion battery falling under tariff items 8549 13 00, 8549 14 00 or 8549 19 00	5%	5%

Chapter 85 – Changes

- Insertion of new Sl. Nos. in Notification No. 50/17-Cus., w.e.f. 02.02.2025

Sl. No.	Tariff Item	Description	BCD	Condition
515AA	8524	Open cell (with or without touch) for use in the manufacture of Interactive Flat Panel Display (IFPD) Module	5%	9
515C	8528 59 00	All goods other than Interactive Flat Panel Display (IFPD)	10%	9
515D	8529	The following goods for use in the manufacture of Interactive Flat Panel Display (IFPD) Module (a) Touch Glass sheet (b) Touch Sensor PCB	5%	9
518A	8549 13 00, 8549 14 00, 8549 19 00	Waste and scrap of Lithium-Ion battery	Nil	-

Condition 9: If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.

Mobile Phone Sector – Rate changes

Sl. No.	Tariff Item	Description	BCD
Effective Rate Changes to CN 57/2017-Cus dated 30.06.2017 as amended vide CN 10/25 dated 01.02.25 [w.e.f. 02.02.25]			
5E	Any Chapter	(a) Touch Panel/ Cover Glass Assembly for use in manufacture of cellular mobile phones (b) Inputs or parts for use in manufacture of items mentioned at (a) above (c) Inputs or sub-parts for use in manufacture of parts mentioned at (b) above	Sl. No. has been omitted
6A	Any Chapter	(a) Inputs or parts for use in manufacture of Printed Circuit Board Assembly (PCBA) of cellular mobile phones (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above Provided that nothing contained in the entries mentioned at items (a) and (b) shall apply to the following goods, namely: - (i) connectors; (ii) microphones; (iii) receivers; (iv) speaker; (v) SIM socket"; (vi) metal shield	From 2.5% To 'Nil'

Mobile Phone Sector – Rate changes (contd.)

Sl. No.	Tariff Item	Description	BCD	
			From	To
Effective Rate Changes to CN 57/2017-Cus dated 30.06.2017 as amended vide CN 10/25 dated 01.02.25 [w.e.f. 02.02.25]				
6B	Any Chapter	(a) Inputs or parts, other than camera lens, for use in manufacture of Camera Module of cellular mobile phones (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above	2.5%	Nil
6C	Any Chapter	(a) Inputs or parts for use in manufacture of Connectors of cellular mobile phones (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above	2.5%	Nil
7	Any Chapter	Inputs or raw material for use in manufacture of following parts of Cellular mobile phones (iii) Wired Headset (xxix) Microphone and Receiver (xxxii) USB Cable (xxxii) Fingerprint reader/Scanner	2.5%	'Nil'

Mobile Phone Sector – Rate changes (contd.)

- Changes in Heading / Tariff Item in CN 57/17-Cus, as amended vide CN 10/25 dated 01.02.25, w.e. f. 02.02.25

Sl. No.	Tariff Item	Description	BCD	
			From	To
6D	Any Chapter	The following goods for use in manufacture of cellular mobile phones:- (i) Battery cover (ii) Front cover (iii) Middle cover (iv) Main lens (v) Back cover (vi) GSM Antenna/Antenna of any technology (vii) PU case/Sealing Gasket – Other articles of Polyurethane foam like sealing gaskets/case (viii) Sealing Gaskets/ Cases from PE, PP, EPS, PC and all other individual polymers or combination/combinations of polymers (ix) SIM socket (x) Screw (xi) Other mechanical items of plastic (xii) Other mechanical items of metal	10%	10%

Chapter 85 – Changes

- Deletion of 'Carrier Ethernet Switches' from exclusion clause (g) under Sl. No. 20 of CN 57/17-Cus. dated 30.06.17, w.e.f. 02.02.25

Sl. No.	Tariff Item	Description	BCD
20	8517 62 90 or 8517 69 90	<p>All goods other than the following goods, namely: -</p> <p>(a) Wrist wearable devices (commonly known as smart watches) and other smart wearable devices including smart rings, shoulder bands, neck bands or ankle bands;</p> <p>(b) Optical transport equipment;</p> <p>(c) Combination of one or more of Packet Optical Transport Product or Switch (POTP or POTS);</p> <p>(d) Optical Transport Network (OTN) products;</p> <p>(e) IP Radios;</p> <p>(f) Soft switches and Voice over Internet Protocol (VoIP) equipment, namely, VoIP phones, media gateways, gateway controllers and session border controllers;</p> <p>(g) Carrier Ethernet Switches, Packet Transport Node (PTN) products, Multiprotocol Label Switching- Transport Profile (MPLS-TP) products</p> <p>(h) Multiple Input/Multiple Output (MIMO) products;</p> <p>(i) Long Term Evolution (LTE) products</p>	10%

Chapter 85 – Changes

- Photovoltaic Cells – Rate changes under India-UAE CEPA

Sl. No.	Tariff Item	Description	BCD	AIDC
Inserted in Notification No. 22/22-Cus. dated 30.04.2022 as amended by Notification No. 08/25-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025)				
74	8541 42 00	All goods	0%	0%
75	8541 4300	All goods	0%	0%
76	8541 4900	All goods	0%	0%

Chapter 87 – Rate changes

- Effective rate changes under Chapter 87, *vide* CN 04/25-cus., w.e.f. 02.02.25]

Tariff Item	Description	BCD (From)	BCD (To)
8702	Motor vehicles for transport of ten or more persons, including the driver	40%	20%
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	125%	70%
8704	Motor vehicles for the transport of goods	40%	20%
8711	Motorcycles (including Mopeds) and cycles fitted with an auxiliary motor, with or without side -cars	100%	70%
8712 00 10	Bicycles	35%	20%

Chapter 87 – Rate changes

- Notification No. 50/17-Cus., as amended vide CN 05/25-Cus., w.e.f. 02.02.25

Sl. No.	Tariff Item	Description	BCD (From)	BCD (To)	AIDC [CN 6/25 amending CN 11/21]
524	8702 or 8704	Motor vehicles (excluding electrically operated vehicles), if imported, -			
		(1) as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with, -			
		(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	15%	15%	
		(b) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly.	25%	20%	5%
		(2) other than (1) above.	40%	20%	20%

Chapter 87 – Rate changes

- Electric Vehicles – Amendment to Notification No. 50/17-Cus, w.e.f. 02.02.25

Sl. No.	Tariff Item	Description	BCD (From)	BCD (To)	AIDC [CN 6/25 amending CN 11/21]
525	8702 or 8704	Electrically operated vehicles, if imported,- (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub-assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brake system, electric compressor, whether or not individually pre-assembled, with, –			
		(a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis	15%	15%	
		(b) any of the above components, parts or subassemblies inter-connected with each other but not mounted on a chassis	25%	20%	5%
		(2) in a form other than (1) above,- Explanation. – For the removal of doubts, the exemption contained in the items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or subassemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8702 or 8704 of the Customs Tariff Act, 1975 as per the general rules of interpretation.	40%	20%	20%

Chapter 87 – Rate changes

- Motor cars – Notification No. 50/17-Cus. as amended, w.e.f. 02.02.25

Sl. No.	Tariff Item	Description	BCD (From)	BCD (To)	AIDC [CN 6/25]
526	8703	Motor cars and other motor vehicles excluding electrically operated vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars, new, which have not been registered anywhere prior to importation, If imported,-			
		(1) As a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with,-			
		(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	15%	15%	
		(b) engine or gearbox or transmission mechanism in pre-assembled form but not mounted on a chassis or a body assembly.	35%	35%	
		(2) in any other form,-			
		(a) 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%	40%
		(b) other than (a) above	70%	70%	

Chapter 87 – Rate changes

- Electrical vehicles – Notification No. 50/17-Cus, as amended w.e.f. 02.02.25)

Sl. No.	Tariff Item	Description	BCD (From)	BCD (To)	AIDC [CN 6/25]
526A	8703	Electrically operated vehicles, if imported,- (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or subassemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brake system, electric compressor, whether or not individually pre-assembled, with –			
		(a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis	15%	15%	
		(b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis	35%	35%	
		(2) in any other form,-			
		(a) with a CIF value more than US \$40,000	100%	70%	40%
		(b) other than (a) above	70%	70%	

Chapter 87 – Rate changes

- CN 50/17 as amended vide CN 05/25-Cus., dated 01.02.25 (w.e.f. 02.02.25)

Sl. No.	Tariff Item	Description	BCD (From)	BCD (To)
531	8711	(A) Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation and with engine capacity not exceeding 1600 cc - (1) as a completely knocked down kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with –		
		(a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	15%	10%
		(b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly;	25%	20%
		(2) in a form other than (A)(1) above.	50%	40%

Chapter 87 – Rate changes

- Insertion of new entries in Notification No. 11/21-Cus. vide Notification No. 06/25-Cus., w.e.f. 02.02.25, for imposing AIDC

Sl. No.	Tariff Item	Description	AIDC
16AF	8703	All goods other than goods covered under S. Nos. 526 and 526A of the Table in notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India vide number GSR 785(E) dated the 30th June, 2017	67.5%
16AH	8711	All goods other than goods covered under S. Nos. 531 and 531A of the Table in notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India vide number GSR 785(E) dated the 30th June, 2017	40%
16AI	8712 00 10	All goods	15%
16AH	8711	All goods other than goods covered under S. Nos. 531 and 531A of the Table in notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India vide number GSR 785(E) dated the 30th June, 2017	40%
16AI	8712 00 10	All goods	15%

Chapter 87 – Rate changes

- Amendment to Notification No. 11/18-Cus. vide Notification No. 07/25-Cus., w.e.f. 02.02.2025, for modifying SWS
- Deletions signify exemption from SWS and additions signify Imposition

Sl. No.	Tariff Item	Description	BCD
Exemption from payment of Social Welfare Surcharge (SWS)			
1.		in column (2), after the figures "7117," the figures "8702, 8704," shall be inserted;	
8C.		All goods falling under heading 8711 other than those covered under S. Nos. 531 and 531A of the notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017.	
57		All goods falling under heading 8703 other than those covered under column (3), sub-item (a), of item (1) of S. Nos. 526 and 526A of the notification No. 50/2017- Customs, dated the 30th June, 2017, published in the Gazette of India vide number G.S.R. 785(E), dated the 30th June, 2017	
*insertions and substitutions in Notification No. 11/18-Cus dated 02.02.18 as amended by Notification No. 07/25-Cus dated 01.02.2025 (applicable w.e.f. 02.02.2025)			

Chapter 87 – India-UAE CEPA – New Insertions in Table-II of Notification No. 22/2022-Cus., w.e.f. 02.02.2025

Sl. No.	Tariff Item	Description	BCD	AIDC
77	8704 10 10, 8704 10 90, 8704 21 00, 8704 22 00, 8704 23 00, 8704 31 00, 8704 32 00, 8704 41 00, 8704 42 00,	Motor vehicles (excluding electrically operated vehicles), if imported, - (1) as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or sub-assemblies, for assembling a complete vehicle, with, - (a) engine, gearbox and transmission mechanism not in a pre-assembled condition;	10.5%	0
	8704 43 00, 8704 51 00, 8704 52 00,	(b) engine or gearbox or transmission mechanism in Preassembled form but not mounted on a chassis or a body assembly.	17.5%	0
	8704 60 00, 8704 90 12, 8704 90 19, 8704 90 90	(2) other than (1) above.	20%	0

India-UAE CEPA - New Insertions contd.

Sl. No.	Tariff Item	Description	BCD	AIDC
78	8704 10 10, 8704 10 90, 8704 21 00, 8704 22 00, 8704 23 00, 8704 31 00, 8704 32 00, 8704 41 00, 8704 42 00, 8704 43 00, 8704 51 00, 8704 52 00,	Electrically operated vehicles, if imported- (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub- assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brakesystem, electric compressor, whether or not individually pre-assembled, with –	10.5%	0
	8704 60 00, 8704 90 12, 8704 90 19, 8704 90 90	(a) none of the above components, parts or subassemblies inter-connected with each other and not mounted on a chassis (b) any of the above components, parts or subassemblies interconnected with each other but not mounted on a chassis		

India-UAE CEPA - New Insertions contd.

Sl. No.	Tariff Item	Description	BCD	AIDC
78	8704 10 10, 8704 10 90, 8704 21 00, 8704 22 00, 8704 23 00, 8704 31 00, 8704 32 00, 8704 41 00, 8704 42 00, 8704 43 00, 8704 51 00, 8704 52 00, 8704 60 00, 8704 90 12, 8704 90 19, 8704 90 90	(2) in a form other than (1) above Explanation. – For the removal of doubts, the exemption contained in the items (1) (a) and (1) (b) of this entry shall be available, even if one or more of the components, parts or subassemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8702 or 8704 of the Customs Tariff Act, 1975 as per the general rules of interpretation.	20%	8%

India-UAE CEPA - New Insertions contd.

Sl. No.	Tariff Item	Description	BCD	AIDC
79	8704 10 10, 8704 10 90, 8704 21 00, 8704 22 00, 8704 23 00, 8704 31 00, 8704 32 00, 8704 41 00, 8704 42 00, 8704 43 00, 8704 51 00, 8704 52 00, 8704 60 00, 8704 90 12, 8704 90 11, 8704 90 19, 8704 90 90	Refrigerated Motor Vehicles	0%	0%
80	8711 10 10	All goods	0%	0%
81	8711 10 20	All goods	0%	0%
82	8711 10 90	All goods	0%	0%

India-UAE CEPA – New Insertions contd.

Sl. No.	Tariff Item	Description	BCD	AIDC
83	8711 30 10, 8711 30 20, 8711 30 90, 8711 40 10, 8711 40 90, 8711 50 00, 8711 60 10, 8711 60 20, 8711 60 30, 8711 60 90,	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation, - (1) as a Completely Knocked Down (CKD) kit containing all the necessary components, parts or subassemblies, for assembling a complete vehicle, with,- (a) engine, gearbox and transmission mechanism not in a pre-assembled condition	10.5%	0%
	8711 90 10, 8711 90 90	(b) engine or gearbox or transmission mechanism in pre-assembled form, not mounted on a body assembly.	17.5%	0%
		(2) in a form other than (1) above	35%	0%

India-UAE CEPA – New Insertions contd.

Sl. No.	Tariff Item	Description	BCD	AIDC
84	8711 30 10, 8711 30 20, 8711 30 90, 8711 40 10, 8711 40 90, 8711 50 00, 8711 60 10, 8711 60 20, 8711 60 30, 8711 60 90, 8711 90 10, 8711 90 90	Electrically operated vehicles, if imported- (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub- assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, brake system, whether or not individually pre-assembled, with- (a) none of the above components, parts or subassemblies inter-connected with each other and not mounted on a chassis	10.5%	0%
		(b) any of the above components, parts or subassemblies inter-connected with each other but not mounted on a chassis	17.5%	0%

India-UAE CEPA – New Insertions contd.

Sl. No.	Tariff Item	Description	BCD	AIDC
84	8711 30 10, 8711 30 20, 8711 30 90, 8711 40 10, 8711 40 90, 8711 50 00, 8711 60 10, 8711 60 20, 8711 60 30, 8711 60 90, 8711 90 10, 8711 90 90	(2) in a form other than (1) above Explanation. – For the removal of doubts, the exemption contained in the items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or subassemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8711 of the Customs Tariff Act, 1975 as per the general rules of interpretation.	35%	0%
85	87120010	All goods	20%	1%

Chapter 89 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Heading 8903 - Yachts and other vessels for pleasure or sports; Rowing boats and canoes				
Tariff Rate of BCD	25%	20%	01/05/2025	Third Schedule of Finance Bill, 2025
Effective BCD	25%	20%	02/02/2025	S. No. 30 of Notification No. 4/2025-Customs
AIDC	Nil	7.5%	02/02/2025	S. No. 16B of Notification No. 6/2025-Customs
SWS	10%	Nil	02/02/2025	S. No. I(iv) of Notification No. 7/2025-Customs

Chapter 89 – Rate changes

- Extension of exemption under Notification No. 50/2017-Cus.

Description of product	Classification	Exemption/ Concession	Exempting Entry	Original Validity	Revised Validity
Exemptions continued for Shipping Industry					
Ships and vessel for breaking up	8908 00 00	Nil Customs Duty	S. No. 555A	31.03.2025	31.03.2035
Raw material, components, consumables or parts, for use in the manufacture of ships/vessels	Any Chapter	Nil Customs Duty <i>(conditional on fulfilment of IGCR)</i>	S. No. 559	31.03.2025	31.03.2035

Chapter 90 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Item 9028 30 10 - Electricity Meters for Alternating Current (Smart Meters)				
Tariff Rate of BCD	25%	20%	01/05/2025	Third Schedule of Finance Bill, 2025
Effective BCD	25%	20%	02/02/2025	S. No. 31 of Notification No. 4/2025-Customs
AIDC	Nil	7.5%	02/02/2025	S. No. 16C of Notification No. 6/2025-Customs
SWS	10%	Nil	02/02/2025	S. No. III(8D) of Notification No. 7/2025-Customs

Chapter 94 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Heading 9401 – Seats (other than those of heading 9402) etc., and parts thereof; Tariff Heading 9403 – Other furniture and parts thereof; Tariff Heading 9404 – Mattress supports; articles of bedding and similar furnishing etc.; Tariff Heading 9405 – Luminaires and lighting fittings and parts thereof, etc.				
Tariff Rate of BCD	25%	20%	01/05/2025	Third Schedule of Finance Bill, 2025
Effective BCD	25%	20%	02/02/2025	S. No. 32 of Notification No. 4/2025-Customs
AIDC	Nil	5%	02/02/2025	S. No. 16D of Notification No. 6/2025-Customs
SWS	10%	Nil	02/02/2025	S.No. I (iv) of Notification No. 7/2025-Customs

Chapter 95 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference
Tariff Item 9503 00 91 – Parts of Electronic Toys				
Tariff Rate of BCD	70%	20%	01/05/2025	Third Schedule of Finance Bill, 2025
Effective BCD	70%	20%	02/02/2025	S. No. 33 of Notification No. 4/2025-Customs
AIDC (if used for manufacture of electronic toys)	Nil	7.5%	02/02/2025	S. No. 16E of Notification No. 6/2025-Customs
AIDC (if not used for manufacture of electronic toys)	Nil	20%	02/02/2025	S. No. 16F of Notification No. 6/2025-Customs
SWS	10%	Nil	02/02/2025	S. No. I(iv) of Notification No. 7/2025-Customs

Chapter 98 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference
<u>Tariff Heading 9802 – Laboratory Chemicals</u>				
Tariff Rate of BCD	150%	70%	01.05.2025	Third Schedule of Finance Bill, 2025
Effective BCD	150%	70%	02.02.2025	S. No. 34 of Notification No. 4/2025-Customs
AIDC	Nil	70%	02.02.2025	S. No. 16G of Notification No. 6/2025-Customs
SWS	10%	Nil	02.02.2025	S. No III (8E) of Notification No. 7/2025-Customs

No change in the existing rate of 10% BCD + 10% SWS on Laboratory Chemicals imported on actual user condition for the products covered under Sl. No. 606A of Notification No. 50/2017-Cus. dated 30.06.2017.

Remarks: Vide Amendment made in September 2024, Note 3 to Chapter 98 was modified and Laboratory Chemicals was defined as product imported for own use. Given the same the amendment appears redundant.

Chapter 98 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference
<u>Tariff Item 9803 00 00– All dutiable articles, imported by a passenger or a member of a crew in his baggage</u>				
Tariff Rate of BCD	100%	70%	01.05.2025	Third Schedule of Finance Bill, 2025
Effective BCD	100%	35%	02.02.2025	S. No. 35 of Notification No. 4/2025 - Customs
SWS	10%	Nil	02.02.2025	S.No III (8G) of Notification No. 7 /2025- Customs

Articles of gold / silver covered under Sl. No. 356 or 357 of Notification No. 50/2017-Cus. dated 30.06.2017 have been exempted from SWS vide Sl. No. VII of Notification No. 7/2025-Cus. dated 01.02.2025.

Chapter 98 – Rate changes

Description	Old Rate	New Rate	Effective Date	Reference
<u>Tariff Heading 9804 – All dutiable goods imported for personal use</u>				
Tariff Rate of BCD	35%	20%	01.05.2025	Third Schedule of Finance Bill, 2025
Effective BCD	35%	20%	02.02.2025	S. No. 36 of Notification No. 4/2025 - Customs
SWS	10%	Nil	02.02.2025	S.No III (8H) of Notification No. 7 /2025- Customs

Goods (covered under Tariff Heading 9804) intended for personal use, and exempted from any prohibition in respect of the imports thereof under the FTDR Act, 1992 will continue to attract 10% BCD [Sl. No. 608 of Notification No.50/2017-Cus. dated 30.06.2017].

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