

CUSTOMS DUTY RATE RATIONALISATION/CHANGES VIDE BUDGET 2022 PROPOSALS

February, 2022



Vide the Finance Bill 2022, the Customs duty exemptions for various products have been comprehensively reviewed and about 350 exemptions were withdrawn, while there are increases in duty rates for umbrellas, imitation jewellery, electrical and electronic items (loudspeaker and headphones), solar cells and modules and there are reduction in rates for ferrous waste and scrap, specified fabrics and garments, stainless steel, methyl alcohol and acetic acid. The key rate revisions are summarised in the below table. The Customs duty rate structure on capital goods and project imports has also been comprehensively reviewed and exemption on capital goods/project imports are being phased out in a gradual manner for various sectors (like power, fertilisers, textiles, leather, footwear and food processing) and to be eventually taxed at 7.5 %. However, Customs duty exemptions for certain specialised machinery would continue. Graded import duty structure is also being notified to operationalise Phased Manufacturing Plan (PMP) for wearables, hearables and smart meters. A sunset clause is being stipulated as per section 25(4A) of the Customs Act, 1962 in respective of conditional exemption entries.

Also, as part of the exercise for simplification of the Customs tariff structure and to maintain the effective Basic Customs Duty rate (and applicable cesses) of certain items unchanged, it is proposed to make suitable amendments in the Customs Tariff Act, 1975 effective 1 May 2022 by suitably omitting corresponding entries on respective exemption/concessional notifications, prescribed currently.

CUSTOMS DUTY RATE CHANGES

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
1	0302 or 0303	Atlantic salmon	10	30	↑
2	0306	Live Black tiger shrimp	30	10	↓
3	0306 19 00	Frozen Krill	30	10	↓
4	0307 32 00	Frozen Mussels	30	10	↓
5	0307 43 20	Frozen Squids	30	10	↓
6	0511 99 91	Frozen semen	5	30	↑
7	05 or any other Chapter	Frozen semen equipment, namely:- a) flasks, refrigerators, vessels, jars or dewars, and their accessories; b) Plastic insemination sheath and insemination guns; and c) Weaton ampoules and straws for freezing semen	5	30	↑
8	0511 10 00	Bovine semen	30	5	↓
9	0802 21 00	Hazelnuts or filberts, shelled and in-shell	10	30	↑

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
10	0802 91 00, 0802 92 00, 0802 99 00	Other nuts, shelled and in-shell	30	100	↑
11	0806 20	Grapes dried	100	105	↑
12	0810 60 00 or 0810 90	All goods, other than black, white, or red currants and gooseberries	15	30	↑
13	1301 90	Seed lac	5	30	↑
14	1301 90 13	Asafoetida	30	5	↓
15	1301 90 22	Dammar Batu	20	30	↑
16	1518	Algal Oil for manufacturing of aquatic feed	30	15	↓
17	1520 00 00	Crude glycerin for use in the manufacture of soaps	Nil	7.5	↑
18	1801 00 00	Cocoa beans, whole or broken, raw or Roasted	30	15	↓
19	1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	30	50	↑
20	Any Chapter	<p>The goods removed from List 1 used in the processing of seafood:</p> <p>Monosodium Glutamate</p> <ul style="list-style-type: none"> ▪ Pre-formed HIPS Containers ▪ Polyurethane and Polystyrene containers meeting buyers' requirements ▪ Printed Plastic Pouches for Packing buyers brand ▪ Sucrose ▪ Sodium Chloride ▪ Oleoresins/spice extract ▪ Antioxidants, BHT/EDTA/Sod, or Pot. Metabisulphite ▪ Soya protein ▪ Seasoning Oil ▪ Gel Ice (for air freighting chilled fish) ▪ Fats/Hydrogenated oils ▪ Milk Protein ▪ Reducing Sugars, such as lactose ▪ Lecithin (emulsifier) ▪ Glucose ▪ Pre-formed Crystallised Polyethylene Terephthalate (CPET) containers ▪ Ascorbic Acid ▪ Sodium Sulphite ▪ Active Oxygen 	Nil	Tariff Rate	

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
21	Any Chapter	The goods included in List 1 i.e., used in the processing of seafood: <ul style="list-style-type: none"> OTR Fresh Fish Bags (Oxygen Permeable) Polypropylene box as per buyer's requirements RFID label to tag on carton or box Solid board box as per buyer's requirements 	Tariff Rate	Nil	↓
22	25, 28, 38 or 39	Phenolic resin	5	7.5	↑
23	2505 10 11, 2505 10 12, 2505 10 19	Silica Sands	2.5	5	↑
24	2505 11 00, 2515 12 10, 2515 12 20, 2515 12 90, 2516 11 00, 2516 12 00	Marble, travertine, granite other than rough marble and travertine blocks and marble slabs	10	40	↑
25	2501	Common salt (including Rock Salt, Sea Salt and Table Salt)	Nil	5	↑
26	2710 19	Fuel oil, Straight run fuel oil, Low sulphur wax residue, Vacuum residue, Slurry	5	2.5	↑
27	2710 19	Kerosene imported by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, Bharat Petroleum Corporation Limited and IBP Company Limited for ultimate sale through the Public Distribution System.	Nil	5	↑
28	27 or 34 or 8705	Material and equipment for construction of roads based on the bio-based asphalt	Nil	Tariff Rate	↑
29	2837 11 00	Sodium cyanide	7.5	10	↑

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
30	28, 29 or 30	<p>Drugs, medicines, diagnostic kits, or equipment as listed:</p> <ul style="list-style-type: none"> ▪ Amrinone ▪ Busulphan ▪ BCG vaccine, Iopromide, Iotrolan ▪ Cyclophosphamide ▪ Isoprenaline ▪ Lomustine ▪ Melphalan ▪ Mesna ▪ MMR (Measles, mumps, and rubella) vaccine ▪ Praziquantel ▪ Somatostatin ▪ Strontium Chloride (85 Sr.) ▪ Typhoid Vaccines ▪ VI Antigen of Salmonella Typhi, and Ty 2la cells and attenuated non-pathogenic strains of S. Typhi ▪ Tretinoin ▪ Vasopressin ▪ Vecuronium Bromide ▪ Pegulated Liposomal Doxorubicin Hydrochloride injection ▪ Ketoanalogue preparation of essential amino acids ▪ Haemophilus Influenzae Type b Vaccine ▪ Mycophenolate Sodium ▪ Muromonab CD3 ▪ Valganciclovir ▪ Everolimus tablets/dispersible tablets ▪ Pneumococcal-7 Valent Conjugate Vaccine (Diphtheria CRM197 Protein) ▪ Entacevir ▪ Lapatinib ▪ Sunitinib Malate ▪ Anidulafungin ▪ Maraviroc ▪ Sorafenib tosylate ▪ Varenciline tartrate ▪ Bevacizumab ▪ Rotavirus Vaccine (Live Oral Pentavalent) ▪ Octreotide 	5	Tariff Rate	

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
31	Any Chapter	<ul style="list-style-type: none"> ▪ Diagnostic Agent for detection of Hepatitis B antigen; ▪ Diagnostic kits for detection of HIV antibodies; ▪ Enzyme linked immune absorbent assay kits Elisa kits. 	Tariff rate	5	
32	28, 29, 30 or 38	<p>Lifesaving drugs/medicines including their salts and esters and diagnostic test kits as specified below:</p> <ul style="list-style-type: none"> ▪ Hydralazine ▪ Inactivated rabies vaccine Human diploid cell ▪ Inactivated rabies vaccine Vero-cell ▪ Levodopa with benserazine ▪ Meningococcoal A and C combined vaccine with diluant solvent ▪ Methicillin ▪ Monocomponent insulins ▪ Penicillinase ▪ Poliomyelitis vaccine (inactivated and live) ▪ Potassium Aminobenzoate ▪ Porcine Insulin Zinc Suspension ▪ Porcine and Bovine insulin ▪ Purified Chick Embryo Cell Rabies Vaccine ▪ Pyridostigmine ▪ Radio-immunoassay kit for hormones (T3, T4, TSH Insulin, Glucogen, Growth Hormone, Cortisol, L.H., FSH and Digoxin) ▪ Freeze Dried Form of Human Follicle Stimulating and Luteinising Hormones ▪ Specific Desensitizing Vaccine ▪ Ticarcillin ▪ Tranexamic Acid ▪ Zoledronic Acid 	Nil	Tariff rate	↑
33	28, 29, 84, 85 or 90	The goods specified in List 7, for the manufacture of laser and laser-based instrumentation	Nil	Tariff Rate	↑
34	28, 29, 32, 39, 70 or 90	Goods for manufacture of telecommunication grade impregnated glass reinforcement roving	Nil	Tariff Rate	↑

Sno	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
35	29 or any Chapter	Raw materials intermediates and consumables supplied by the UNICEF for the manufacture of DTP vaccines	Nil	Tariff Rate	↑
36	2905 11 00	Methyl alcohol	5	2.5	↓
37	2915 21 00	Acetic goods	10	5	↓
38	28, 29 or 30	Bulk drugs used in the manufacture of: (i) Poliomyelitis Vaccine (Inactivated and live) (ii) Monocomponent insulins	Tariff Rate	5	
39	3201 90 20	Myrobalan fruit extract	2.5	7.5	↑
40	3206 5000	Triband Phosphor	Nil	7.5	↑
41	3207 10 40	Ceramic colours	5	7.5	↑
42	3207 40 00	All goods	5	7.5	↑
43	3404 20 00	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether	7.5	10	↑
44	35	The following goods for use in the manufacture of Plasma Volume Expanders, namely:- ▪ Hydroxyethyl starch, ▪ (ii) Dextran	5	Tariff Rate	
45	4707	All goods imported for use in, or supply to, a unit for manufacture of paper or paperboard other than newsprint; All goods, imported for use in, or supply to, a unit for manufacture of newsprint.	Nil	2.5	↑
46	48	Grape guard paper (paper used for packaging grapes)	5	10	↑
47	5105	Wool and fine or coarse animal hair, carded or combed	2.5	10	↑
48	5113	Woven fabrics of coarse animal hair or of horse hair	25% or INR 60 per sq. m., whichever is higher	10% or INR 60 per sq. m., whichever is higher	↓
49	5208 11, 5208 12, 5208 13, 5208 19, 5208 21, 5208 22, 5208 23, 5208 29, 5208 31, 5208 32, 5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m.	25	10	↓

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
50	5208 39	Other than upholstery fabrics	10	10% or INR 150 per kg., whichever is higher	↓
51	5208 42	Upholstery fabrics	10% or INR. 37 per sq. m., whichever is higher	10% or INR. 22 per sq. m., whichever is higher	↓
52	5208 41	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/sq. m., of yarn of different colours	25% or INR. 9 per sq. m., whichever is higher	10% or INR. 9 per sq. m., whichever is higher	↓
53	5208 52	Upholstery fabrics	10% or INR. 23 per sq. m., whichever is higher	10% or INR. 14 per sq. m., whichever is higher	↓
54	5208 59	Upholstery fabrics of 3-thread or 4-thread twill including cross-twill	10% or INR. 35 per sq. m., whichever is higher	10% or INR. 30 per sq. m., whichever is higher	↓
55	5208 59	Other than upholstery fabrics, of 3-thread or 4-thread twill including cross-twill	10% or INR. 21 per sq. m., whichever is higher	10% or INR. 30 per sq. m., whichever is higher	↑
56	5208 59	Upholstery fabrics other than those figuring at S. No.8 above	10% or INR. 50 per sq. m., whichever is higher	10% or INR. 30 per sq. m., whichever is higher	↓
57	5203 31, 5209 32, 5209 39	Other than upholstery fabrics	10	10% or INR. 150 per kg., whichever is higher	
58	5209 41	Upholstery fabrics	10% or INR. 32 per sq. m. whichever is higher	10% or INR. 30 per sq. m. whichever is higher	↓
59	5209 43	Upholstery fabrics	10% or INR. 30 per sq. m., whichever is higher	10% or INR. 28 per sq. m., whichever is higher	↓

Sno	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
60	5209 49	Other than upholstery fabrics	10	10% or INR. 150 per kg., whichever is higher	
61	5209 51, 5209 52	Upholstery fabrics	10% or INR. 30 per sq. m., whichever is higher	10% or INR. 24 per sq. m., whichever is higher	↓
62	5209 59	Upholstery fabrics	10% or INR. 38 per sq. m., whichever is higher	10% or INR. 30 per sq. m., whichever is higher	↓
63	5210 39	Other than upholstery fabrics	10	10% or INR. 150 per kg., whichever is higher	↓
64	5210 51, 5210 59	Upholstery fabrics	10% or INR. 15 per sq. m., whichever is higher	10% or INR. 12 per sq. m., whichever is higher	↓
65	5211 31, 5211 32, 5211 39	Other than upholstery fabrics	10	10% or INR. 150 per kg., whichever is higher	
66	5211 41	Other than upholstery fabrics	10% or INR. 44 per sq. m., whichever is higher	10% or INR. 35 per sq. m., whichever is higher	↓
67	5211 43	Upholstery fabrics	10% or INR. 40 per sq. m., whichever is higher	10% or INR. 32 per sq. m., whichever is higher	↓
68	5211 49	Other than upholstery fabrics	10	10% or INR. 150 per kg., whichever	
69	5211 51, 5211 52 and 5211 59	Upholstery fabrics	10% or INR. 18 per sq. m., whichever is higher	10% or INR. 12 per sq. m., whichever is higher	↓
70	5407 42	Upholstery fabrics	20% or INR. 60 per sq. m., whichever is higher	20% or INR. 36 per sq. m., whichever is higher	↓
71	5407 43 00	Upholstery fabrics	20% or INR. 67 per sq. m., whichever is higher	20% or INR. 40 per sq. m., whichever is higher	↓
72	5407 44 10, 5407 44 30, 5407 44 40, 5407 44 90	Upholstery fabrics	20% or INR. 58 per sq. m., whichever is higher	20% or INR. 35 per sq. m., whichever is higher	↓
73	5407 44 20	Upholstery fabrics	10% or INR. 58 per sq. mtr., whichever is higher	10% or INR. 35 per sq. m., whichever is higher	↓

Sno	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
74	5407 52	Upholstery fabrics	20% or INR. 38 per sq. m., whichever is higher	20% or INR. 23 per sq. m., whichever is higher	↓
75	5407 53 00	Upholstery fabrics	20% or INR. 50 per sq. m., whichever is higher	20% or INR. 30 per sq. m., whichever is higher	↓
76	5407 69 00	Upholstery fabrics	20% or INR. 60 per sq. m., whichever is higher	20% or INR. 36 per sq. m., whichever is higher	↓
77	5407 74 00	Upholstery fabrics	20% or INR. 38 per sq. m., whichever is higher	20% or INR. 23 per sq. m., whichever is higher	↓
78	5407 82 10, 5407 82 20, 5407 82 30, 5407 82 40, 5407 82 60, 5407 82 90	Upholstery fabrics	20% or INR. 42 per sq. m., whichever is higher	20% or INR. 25 per sq. m., whichever is higher	↓
79	5407 82 50	Upholstery fabrics	10% or INR. 42 per sq. mtr., whichever is high	10% or INR. 25 per sq. mtr., whichever is high	↓
80	5407 83 00	Upholstery fabrics	20% or INR. 67 per sq. m., whichever is higher	20% or INR. 40 per sq. m., whichever is higher	↓
81	5407 84 10, 5407 84 20, 5407 84 30, 5407 84 40, 407 84 60, 5407 84 70, 5407 84 90	Upholstery fabrics	20% or INR. 38 per sq. m., whichever is higher	20% or INR. 23 per sq. m., whichever is higher	↓
82	5407 82 50	x	10% or INR. 25 per sq. mtr., whichever is higher	10% or INR. 23 per sq. mtr., whichever is higher	↓
83	5407 92 00	Upholstery fabrics	20% or INR. 67 per sq. m., whichever is higher	20% or INR. 40 per sq. m., whichever is higher	↓
84	5407 93 00	Upholstery fabrics	20% or INR. 45 per sq. m., whichever is higher	20% or INR. 27 per sq. m., whichever is higher	↓
85	5407 94 00	Upholstery fabrics	20% or INR. 67 per sq. m., whichever is higher	20% or INR. 40 per sq. m., whichever is higher	↓
86	5408 22	Upholstery fabrics	20% or INR. 45 per sq. m., whichever is higher	20% or INR. 27 per sq. m., whichever is higher	↓

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
87	5408 23 00	Upholstery fabrics	20% or INR. 47 per sq. m., whichever is higher	20% or INR. 28 per sq. m., whichever is higher	↓
88	5408 24 11, 5408 24 14, 5408 24 16, 5408 24 17, 5408 24 19, 5408 24 90	Upholstery fabrics	20% or INR. 87 per sq. m., whichever is higher	20% or INR. 52 per sq. m., whichever is higher	↓
89	5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18	Upholstery fabrics	10% or INR. 87 per sq. mtr., whichever is higher	10% or INR. 52 per sq. mtr., whichever is higher	↓
90	5512 19	Upholstery fabrics	20% or INR. 42 per sq. m., whichever is higher	20% or INR. 25 per sq. m., whichever is higher	↓
91	5512 29	Upholstery fabrics	25% or INR. 47 per sq. m., whichever is higher	20% or INR. 28 per sq. m., whichever is higher	↓
92	5513 23 00	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill, of polyester staple fibres	20% or INR. 125 per kg. whichever is highest	20% or INR. 125 per kg. or INR. 25 per sq. m., whichever is highest	
93	5513 23 00	Other than upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill of polyester staple fibres	20% or INR. 125 per kg. whichever is highest	20% or INR. 125 per kg. or INR. 25 per sq. m., whichever is highest	
94	5513 39 00	Upholstery fabrics, other than: (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	20% or INR. 125 per kg. whichever is highest	20% or INR. 125 per kg. or INR. 30 per sq. m., whichever is highest	

Sno	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
95	5513 39 00	Other than upholstery fabrics, other than:- (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	20% or INR. 30 per kg. whichever is highest	20% or INR. 125 per kg. or INR. 30 per sq. m., whichever is highest	
96	5513 41 00	Upholstery fabrics	20% or INR. 25 per sq. m., whichever is higher	20% or INR. 15 per sq. m., whichever is higher	↓
97	5514 21 00	Upholstery fabrics	20% or INR. 100 per kg. whichever is highest	20% or INR. 100 per kg. or INR. 30 per sq. m., whichever is highest	
98	5514 21 00	Other than upholstery fabrics	20% or INR. 30 per kg, whichever is highest	20% or INR. 100 per kg. or INR. 30 per sq. m., whichever is highest	
99	5514 30 11	Other than upholstery fabrics	25% or INR. 64 per sq. m., whichever is higher	20% or INR. 45 per sq. m., whichever is higher	↓
100	5514 30 12	Upholstery fabrics	20% or INR. 43 per sq. m., whichever is higher	20% or INR. 26 per sq. m., whichever is higher	↓
101	5515 21	Upholstery fabrics	20% or INR. 79 per sq. m., whichever is higher	20% or INR. 55 per sq. m., whichever is higher	↓
102	5515 91	Upholstery fabrics	20% or INR. 57 per sq. m., whichever is higher	20% or INR. 40 per sq. m., whichever is higher	↓
103	5516 22 00, 5516 23 00	Other than upholstery fabrics	20	20% or INR. 150 per kg., whichever is higher	
104	5801 22	Upholstery fabrics	10% or INR. 75 per sq. m., whichever is higher	10% or INR. 70 per sq. m., whichever is higher	↓
105	5801 31 00	Upholstery fabrics	10% or INR. 75 per sq.mtr., whichever is higher	20% or INR. 75 per sq.mtr., whichever is higher	↑

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
106	5802 30 00	Other than upholstery fabrics	10	10% or INR. 150 per kg., whichever	
107	6001 92 00	All goods	20% or INR. 100 per kg., whichever is higher	20	
108	6101 20 00	All goods	20% or INR. 540 per piece, whichever is higher	20	
109	6101 30 00	All goods	20% or INR. 530 per piece, whichever is higher	20	
110	6102 10 00	All goods	20% or INR. 595 per piece, whichever is higher	20	
111	6102 20 00	All goods	20% or INR. 425 per piece, whichever is higher	20	
112	6102 30	All goods	20% or INR. 475 per piece, whichever is higher	20	
113	6103 29 10, 6103 29 20	All goods	10	20	↑
114	6104 19	All goods	20% or INR. 460 per piece, whichever is higher	20	
115	6104 62 00, 6104 63 00	All goods	20% or INR. 98 per piece, whichever is higher	20	
116	6201 30 10	All goods	20% or INR. 385 per piece, whichever is higher	20	
117	6201 30 90	All goods	20% or INR. 210 per piece, whichever is higher	20	
118	6201 40 10	All goods	20% or INR. 320 per piece, whichever is higher	20	
119	6201 40 90	All goods	20% or INR. 180 per piece, whichever is higher	20	
120	6202 20 90	All goods	20% or INR. 220 per piece, whichever is higher	20	
121	6202 30 10	All goods	20% or INR. 210 per piece, whichever is higher	20	
122	6202 30 90	All goods	20% or INR. 160 per piece, whichever is higher	20	

Sno	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
123	6202 40 10	All goods	20% or INR. 385 per piece, whichever is higher	20	
124	6202 40 90	All goods	20% or INR. 220 per piece, whichever is higher	20	
125	6203 11 00	All goods	20% or INR. 1100 per piece, whichever is higher	20	
126	6203 12 00	All goods	20% or INR. 720 per piece, whichever is higher	20	
127	6203 19	All goods	20% or INR. 1100 per piece, whichever is higher	20	
128	620331	All goods	20% or INR. 815 per piece, whichever is higher	20	
129	6203 32 00	All goods	20% or INR. 440 per piece, whichever is higher	20	
130	6203 33 00	All goods	20% or INR. 320 per piece, whichever is higher	20	
131	6203 39	All goods	20% or INR. 755 per piece, whichever is higher	20	
132	6203 43 00	All goods	20% or INR. 110 per piece, whichever is higher	20	
133	6203 49	All goods	20% or INR. 110 per piece, whichever is higher	20	
134	6204 11 00	All goods	20% or INR. 550 per piece, whichever is higher	20	
135	6204 13 00	Women's suits of wool or of fine animal hair or synthetic fibre	25% or INR. 550 per piece, whichever is higher	20	
136	6204 19	All goods	20% or INR. 500 per piece, whichever is higher	20	
137	620431	All goods	20% or INR. 370 per piece, whichever is higher	20	
138	6204 32 00	All goods	20% or INR. 650 per piece, whichever is higher	20	
139	6204 33 00	All goods	20% or INR. 390 per piece, whichever is higher	20	
140	6204 39	All goods	20% or INR. 350 per piece, whichever is higher	20	
141	6204 69	All goods	20% or INR. 135 per piece, whichever is higher	20	

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
142	Any Chapter	Parts of umbrella, including umbrella panels	5	Tariff Rate	
143	6601	Umbrella or sun umbrella	10	20	↑
144	6814 90 90	Mica glass tape for use in the manufacture of insulated wires and cables falling under heading 8544 (except sub-heading 8544 11)	7.5	10	↑
145	7102 21 or 7102 31 00	Simply Sawn Natural Diamonds imported under Kimberley Process Certification Scheme (KPCS)	10	Nil	↓
146	71	Diamonds including lab grown diamonds-semi-processed, half-cut or broken	7.5	5	↓
147	71	Non-industrial diamonds including lab-grown diamonds(other than rough diamonds)	7.5	5	↓
148	71	Cut and polished coloured gemstones	7.5	5	↓
149	7117	Imitation jewellery	20	20% or INR. 400 per. kg	
150	7325 10 00,	S. G Ingot Castings for manufacturing of plastic processing machineries	10	7.5	↓
151	8477 90 00	Linear Motion guides	7.5	5	↓
152	8483 40 00	Ball screws	7.5	5	↓
153	8112 61 00, 8112 69 00	Unwrought cadmium powders, Cadmium wrought, waste and scrap	10	5	↓
154	8407 21 00	Outboard motors	15	5	↓
155	8419	Coffee roasting, brewing or vending machineries for use in the manufacturing or processing of coffee	10	7.5	↓
156	8419 19 20	Specified non-electric instantaneous or storage water heaters	10	7.5	↓
157	8421 39 20, 8421 39 90	Air separators, purifiers, cleaners, etc.	15	7.5	↓
158	8483 40 00, 8477 90 00	Ball Screw and Linear Motion Guide used in manufacturing of Plastic Processing Machinery	7.5	5	↓

Sno	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
159	Chapter 84	Bushing (made up of platinum and rhodium alloy, imported in exchange of worn-out bushing exported for refurbishment)	10	7.5	↓
160	8502 (except 8502 11 00, 8502 20 10, 8502 40 00)	Specified electrical generating sets and rotary converters	10	7.5	↓
161	8503 00 10, 8503 00 21 or 8503 00 29	Parts of electric motors or generators	10	7.5	↓
162	8504 10 10, 8504 10 20 or 8504 10 90	Ballasts for discharge lamps or tubes	10	7.5	↓
163	8517 62 90	PMP for Wrist Wearable Devices (Smart watches)- Following parts [S. No. 164. to 169] for manufacture of wearable devices falling under tariff item 8517 62 90 of the Customs Tariff			
164	8544	Charging Cable	10	Nil	↓
165	39, 73, 85	Specified parts of wearable devices	Tariff Rate	Nil	
166	8507 60 00/ 8507 80 00	Battery	15	Nil	↓
167	8501	Vibrator Motor	10	10	-
168	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1 to 6 above	Tariff Rate	Nil	
169	8517 62 90	Wrist Wearable Devices (Commonly known as Smart Watches)	20	20	-
170	8518	PMP for Hearable Devices-Following parts [S. No. 171 to 177] for manufacture of hearable devices falling under sub-headings 8518 21, 8518 22, 8518 29 or 8518 30 of the Customs Tariff			
171	8518 90 00	PCBA for Hearable Device	10	Nil	↓
172	8544	USB Cable	10	15	↑
173	73, 74, 85	Specified parts of hearable devices	Tariff Rate	Nil	
174	8507 60 00/ 8507 80 00	Battery	15	Nil	↓
175	8518 90 00	Speaker Assembly (Pre-assembled speaker driver with protective mesh, but not including PCBA or battery)	10	Nil	↓

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
176	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 1, 3, 4, and 5 above	Tariff Rate	Nil	
177	8518 21, 8518 22, 8518 29, 8518 30	Hearable Devices Note - Hearable devices mean: - (i) true wireless stereo (TWS), headphones, earphones and similar devices like earbuds, neckbands, headsets, etc., whether or not combined with a microphone, being capable of connecting through a wireless medium; and (ii) portable Bluetooth speakers comprising of an amplifier and loudspeaker(s) with maximum output power not exceeding 40 Watts, having battery as a source of power and capable of wireless connectivity through Bluetooth.	15	20	↑
178	8518 90 00	Parts	10	15	↑
179	8546	Electrical insulators of any material	10	7.5	↓
18	8547	Insulating fittings for electrical machines etc.	10	7.5	↓
181	8802 11 00 and 8802 12 00	Helicopters	10	2.5	↓
182	8807 10 00, 8807 20 00, 8807 30 00	Parts of balloons, gliders, manned or unmanned aircraft etc.	3	2.5	↓
183	8902 00 10	Trawlers and other fishing vessels	10	Nil	↓
184	8905 10 00	Dredgers	10	Nil	↓
185	8907 10 00	Inflatable Rafts	10	Nil	↓
186	8908 00 00	Vessels and other floating structures for break up	10	2.5	↓
187	9018 11 00	Electro-cardiographs	10	7.5	↓
188	9018 12	Ultrasonic scanning apparatus	10	7.5	↓
189	9018 13 00 and 9018 14 00	Magnetic resonance imaging apparatus and Scientigraphic apparatus	10	7.5	↓
190	9018 19	Other	10	7.5	↓
191	9018 20 00, 9018 31 00, 9018 32 10, 9018 32 20, 9018 32 90, 9018 39, 9018 41 00, 9018 49 00,	Instruments and appliances used in medical, surgical, dental, or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments	10	7.5	↓

Sno	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
192	9018 50 10, 9018 50 30, 9018 50 90, 9018 90 11, 9018 90 12, 9018 90 19, 9018 90 22, 9018 90 23, 9018 90 25, 9018 90 29, 9018 90 31, 9018 90 32, 9018 90 41, 9018 90 42, 9018 90 44, 9018 90 91, 9018 90 92, 9018 90 93, 9018 90 94	Instruments and appliances used in medical, surgical, dental, or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments - Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters)	10	7.5	↓
193	9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98	Specific instruments and appliances used in medical, surgical, dental, or veterinary sciences like tonometer, tubular needles for medical sutures etc.	10	5	↓
194	9019 10 10, 9019 10 90, 9019 20	Mechano-therapy appliances such as massage apparatus, psychological aptitude testing apparatus etc	10	7.5	↓
195	9020 00 00	Breathing appliance other than protective masks not having replaceable filters or mechanical parts	10	7.5	↓
196	9021	Orthopedic appliances like crutches, surgical belts and trusses, splints etc	10	7.5	↓
197	9028 30 10	PMP for Smart Meters- Following parts [S. No. 33a to 33f] for manufacture of smart meters falling under tariff item 9028 30 10 of the Customs Tariff			
198	9028 90 10	Assembled / Populated PCB for Smart Meters	7.5	20	↑
199	8517 69 90	Communication Module	10	Nil	↓
200	8536 49 00	Relay	10	5	↓
201	8524 11 00/ 8524 91 00	LCD & Backlight for LCD	15	Nil	↓
202	8506 50 00	Battery	10	Nil	↓
203	Any Chapter	Parts, sub-parts, and raw materials for use in the manufacture of the S. Nos 22a to 22f above	Tariff Rate	Nil	

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
204	9028 30 10	Smart Meters (Note: Effective BCD rate on these goods would continue to be '15%' till 31.03.2022)	15	25	↑
205	9030 31 00, 9030 90 10	Multimeters with/without recording device	10	7.5	↓
206	9108, 9110 11 00, 9110 12 00, 911019, 9114 30 10	Watch dials and watch movements	10	5	↓
207	9503, 9503 00 91	Parts of electronic toys for manufacture of electronic toys	15	25	↑
208	9506 91	Articles and equipment for general physical exercise, gymnastics/ athletics	20	10	↓

Note: Unless otherwise stated, all changes in the rate of duty will take effect from the midnight of 01st/ 2nd February 2022. The above summary does not capture those products where there are no revision in effective customs duty rates. Also, graded import duty structure for products (wearables, hearables, and smart meters) covered under PMP for period beyond 2022-23 is not included.

Export Duty Changes:

Sno.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
1	4101	Raw hides and skins of Buffalo	40	30	↓

Anti-dumping Duty Or Countervailing Duty Permanently Revoked On Following Products Of Steel:

Sno.	Product	Exporting Country
1	Straight length Bars and Rod	China PR
2	High Speed Steel of Non-Cobalt Grade	China PR, Brazil, Germany
3	Flat rolled products of steel, (Al or Zinc coated)	China PR, Vietnam, and Korea RP
4	Hot rolled and cold rolled stainless steel flat products	China PR

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