

PROPOSALS INVOLVING CHANGE IN CUSTOMS DUTY RATES

TEAM TRD

| SL NO. | HEADING/ SUB HEADING/ TARIFF | COMMODITY | FROM | TO |
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| Incentivizing domestic value addition, 'Make in India' | | | | |
| 1 | 0801 31 00 | Cashew nuts in shell [Raw cashew] | 5% | 2.5% |
| 2 | 8483 40 00 8466 93 90 8537 10 00 | Ball screws, linear motion guides, CNC systems for manufacture of all types of CNC machine tools falling under headings 8456 to 8463 | 7.5% | 2.5% |
| 3 | 70 | Solar tempered glass or solar tempered [anti-reflective coated] glass for manufacture of solar cells /panels/modules | 5% | Nil |
| 4 | Any Chapter | Raw materials, parts or accessories for the manufacture of Cochlear Implants | 2.5% | Nil |
| 5 | 2009 11 00, 2009 12 00, 2009 19 00 | Orange fruit juice | 30% | 35% |
| 6 | 2009 21 00 To 2009 90 00 | Other fruit juices and vegetable juices | 30% | 50% |
| 7 | 2009 81 00, 2009 90 00 | Cranberry juice | 10% | 50% |
| 8 | 2106 90 | Miscellaneous Food preparations (other than soya protein) | 30% | 50% |
| 9 | 3303 | Perfumes and toilet waters | 10% | 20% |
| 10 | 3304 | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations | 10% | 20% |
| 11 | 3305 | Preparations for use on the hair | 10% | 20% |
| 12 | 3306 | Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages | 10% | 20% |
| 13 | 3307 | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorizers, whether or not perfumed or having disinfectant properties | 10% | 20% |
| 14 | 8407, 8408, 8409, 8483 10 91, 8483 10 92, 8511, 8708, 8714 10 | Specified parts/accessories of motor vehicles, motor cars, motor cycles | 7.5%/ 10% | 15% |
| 15 | 8702, 8703, 8704, 8711 | CKD imports of motor vehicle, motor cars, motor cycles | 10% | 15% |
| 16 | 8702, 8704 | CBU imports of motor vehicles | 20% | 25% |
| 17 | 4011 20 10 | Truck and Bus radial tyres | 10% | 15% |
| 18 | 5007 | Silk Fabrics | 10% | 20% |
| 19 | 6401, 6402, 6403, 6404, 6405 | Footwear | 10% | 20% |
| 20 | 6406 | Parts of footwear | 10% | 20% |
| 21 | 71 | Cut and polished colored gemstones | 2.5% | 5% |
| 22 | 71 | Diamonds including lab grown diamonds-semi processed, half-cut or broken; non-industrial diamonds including lab-grown diamonds (other than rough diamonds), including cut and polished diamonds | 2.5% | 5% |
| 23 | 7117 | Imitation Jewellery | 15% | 20% |
| 24 | 8517 12 | Cellular mobile phones | 15% | 20% |
| 25 | 3919 90 90, 3920 99 99, 3926 90 91, 3926 90 99, 4016 99 90, 7318 15 00, 7326 90 99, 8504, | Specified parts and accessories of cellular mobile phones | 7.5%/ 10% | 15% |

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| | 8506, 8507, 8517 70 90, 8518, 8538 90 00, 8544 19, 8544 42, 8544 49 | | | |
| 26 | 8504 90 90/3926 90 99 | PCBA of charger/adaptor and moulded plastic of charger/adaptor of cellular mobilephones | Nil | 10% |
| 27 | Any Chapter | Inputs or parts for manufacture of: a) PCBA, or b) moulded plastics of charger/adaptor of cellular mobile phones | Applicable Rate | Nil |
| 28 | 8517 62 90 | Smart watches/wearable devices | 10% | 20% |
| 29 | 8529 10 99, 8529 90 90 | LCD/LED/OLED panels and other parts of LCD/LED/OLED TVs | 7.5%/ 10% | 15% |
| 30 | 8529/4016 | 12 specified parts for manufacture of LCD/LED TV panels | Nil | 10% |
| 31 | 70 | Preform of silica for use in the manufacture of telecommunication grade optical fibres or optical fibre cables | Nil | 5% |
| 32 | 9401 | Seats and parts of seats [except aircraft seats and parts thereof] | 10% | 20% |
| 33 | 9403 | Other furniture and parts | 10% | 20% |
| 34 | 9404 | Mattresses supports; articles of bedding and similar furnishing | 10% | 20% |
| 35 | 9405 | Lamps and lighting fitting, illuminated signs, illuminated name plates and the like [except solar lanterns or solar lamps] | 10% | 20% |
| 36 | 9101, 9102 | Wrist watches, pocket watches and other watches, including stop watches | 10% | 20% |
| 37 | 9103 | Clocks with watch movements | 10% | 20% |
| 38 | 9105 | Other clocks, including alarm clocks | 10% | 20% |
| 39 | 9503 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; puzzles of all kinds | 10% | 20% |
| 40 | 9504 | Video game consoles and machines, articles for funfair, table or parlor games and automatic bowling alley equipment | 10% | 20% |
| 41 | 9505 | Festive, carnival or other entertainment articles | 10% | 20% |
| 42 | 9506 [except 9506 91] | Articles and equipment for sports or outdoor games, swimming pools and paddling pools [other than articles and equipment for general physical exercise, gymnastics or athletics] | 10% | 20% |
| 43 | 9507 | Fishing rods, fishing-hooks and other line fishing tackle; fish landing nets, butter fly nets and similar nets; decoy birds and similar hunting or shooting requisites | 10% | 20% |
| 44 | 9508 | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres | 10% | 20% |
| 45 | 3406 | Candles, tapers and the like | 10% | 25% |
| 46 | 4823 90 90 | Kites | 10% | 20% |
| 47 | 9004 10 | Sunglasses | 10% | 20% |
| 48 | 9611 | Date, sealing or numbering stamps, and the like | 10% | 20% |
| 49 | 9613 | Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks | 10% | 20% |
| 50 | 9616 | Scent sprays and similar toilet sprays, and mounts and heads therefore; powder-puffs and pads for the application of cosmetic or toilet preparations | 10% | 20% |
| Rationalization measures | | | | |
| 1 | 1508, 1509, 1510,1512, 1513, 1515 | Crude edible vegetable oils like Ground nut oil, Olive oil, Cottonseed oil, Safflower seed oil, Saffola oil, Coconut oil, Palm Kernel/Babassu oil, Linseed oil, Maize corn oil, Castor oil, Sesame oil, other fixed vegetable fats and oils. | 12.5% | 30% |
| 2 | 1508, 1509, 1510,1512, 1513, 1515, 1516 20, 1517 10 21, 1517 90 10, 1518 00 11, 1518 00 21, 1518 00 31 | Refined edible vegetable oils, like Ground nut oil, Olive oil, Cotton seed oil, Safflower seed oil, Saffola oil, Coconut oil, Palm Kernel/Babassu oil, Linseed oil, Maize corn oil, Castor oil, Sesame oil, other fixed vegetable fats and oils, edible margarine of vegetable origin, Sal fat; specified goods of heading 1518 | 20% | 35% |
| 3 | 6815 91 00 | Other articles of stone containing magnesite, dolomite or chromite | 10% | 7.5% |
| 4 | 6901 | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or of similar siliceous earths | 10% | 7.5% |

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| 5 | 6902 | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths | 5% | 7.5% |
| 6 | 6903 | Other refractory ceramic goods | 5% | 7.5% |
| Social Welfare Surcharge | | | | |
| 1 | Any chapter | Levy of Social Welfare Surcharge on imported goods [other than those mentioned at S. No. 3 to 6 below] to finance education, housing and social security | 3% of the aggregate duties of Customs [2% + 1%] | Nil |
| 2 | Any chapter | Abolition of Education Cess and Secondary and Higher Education Cess on imported goods | --- | 3% of the aggregate duties of Customs |
| 3 | 2710 | Exemption from Social Welfare Surcharge on motor spirit commonly known as petrol and high speed diesel oil | --- | 3% of the aggregate duties of Customs |
| 4 | 7106 | Silver (including silver plated with gold or platinum), unwrought or in semi- manufactured form, or in powder form | --- | 3% of the aggregate duties of Customs |
| 5 | 7108 | Gold (including gold plated with platinum), unwrought or in semi- manufactured form, or in powder form | --- | 3% of the aggregate duties of Customs |
| 6 | Any chapter | Specified goods hitherto exempt from Education Cess and Secondary and Higher Education Cess on imported goods | --- | Nil |
| Road and Infrastructure Cess | | | | |
| 1 | 2710 | Levy of Road and Infrastructure Cess on imported motor spirit commonly known as petrol and high speed diesel oil | -- | ₹8 per litre |
| 2 | 2710 | Exemption from additional duty of customs leviable under section 3(1) of the Customs Tariff Act, 1975 in lieu of the proposed Road and Infrastructure cess on domestically produced motor spirit commonly known as petrol and high speed diesel oil | -- | Nil |
| 3 | 2710 | Abolition of Additional Duty of Customs [Road Cess] on imported motor spirit commonly known as petrol and high speed diesel oil | ₹6 per litre | Nil |
| 4 | 2710 | Additional duty of customs under sections 3(1) of the Customs Tariff Act, 1975 in lieu of basic excise duty (i) Motor spirit commonly known as petrol. (ii) High speed diesel oil | ₹6.48 per litre ₹8.33 per litre | ₹4.48 per litre ₹6.33 per litre |