



### CUSTOMS TARIFF 2017-18

Chapter / Tariff Heading	Existing Description of goods / Existing Provision	New Description of goods (if applicable) / Existing Provision	Existing Duty Rate	New Duty Rate	Effective Date	Notification No. and Date	Remark
20081910	Cashew nuts, roasted, salted or roasted and salted	-	30%	45%	02/02/2017	Clause 109 (a) if Finance Bill	
2711 11 00	Liquefied natural gas (LNG)	Liquefied natural gas (LNG)	5%	2.5%	02/02/2017	6/2017 dated 02/02/2017	BCD for Liquefied natural gas (LNG) has been reduced to 2.5% from 5%
2902 4100	o-Xylene	o-Xylene	2.5%	-	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to Nil from 2.5%
2914 61 00 2914 69 90	Anthraquinone	Anthraquinone or 2- Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide	7.5%	2.5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 2.5% from 7.5% for goods under tariff heading 2914 6990. To claim benefit, Anthraquinone or 2-Ethyl Anthraquinone has to be used in manufacture of Hydrogen Peroxide subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
2917 36 00	Pure terephthalic acid (PTA)	Purified Terephthalic Acid (PTA), Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)	7.5%	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 7.5% for Medium Quality Terephthalic Acid (MTA) and Qualified Terephthalic Acid (QTA)
3201 20 00	-	Wattle extract	7.5%	2.5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 7.5% for Wattle extract
3201 90 20	-	Myrobalan fruit extract	7.5%	2.5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 7.5% for Myrobalan fruit extract

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3404 20 00	-	Vinyl Polyethylene Glycol for use in manufacture of Poly Carboxylate Ether	10%	7.5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 7.5% from 10% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
3815 90 00	-	Catalyst for use in the manufacture of cast components of Wind Operated Electricity Generator	7.5%	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 7.5% subject to actual user condition under Customs (Condition No. 46)
3909 40 90	-	Resin for use in the manufacture of cast components of Wind Operated Electricity Generator	7.5%	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 7.5% subject to actual user condition under Customs (Condition No. 46)
5404 19 90	-	Monofilament yarn	7.5%	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 7.5% subject to actual user condition under Customs (Condition No. 29A)
70	-	Solar tempered glass or solar tempered (anti-reflective coated) glass for use in manufacture of solar cells/panels/modules	5%	0%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to NIL from 5% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
71	Silver, in any form including silver coins having silver content not below 99.9%, other than imports of such goods through post, courier or baggage.	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms	CVD NIL	CVD – 12.5%	02/02/2017	6/2017 dated 02/02/2017	CVD is being charged @ 12.5% from NIL for Silver medallion, silver coins having content not below 99.9%, semi-manufactured from of silver and articles of silver

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	Explanation.- For the purpose of this notification, silver in any form shall include medallions and coins having silver content not below 99.9% but shall not include foreign currency coins and jewellery made of silver.	of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver					
7208		Hot rolled coils for use in manufacture of welded tubes and pipes falling under heading 7305 or 7306	12.5%	10%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 10% from 12.5% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
7212 40 00		Co-polymer coated MS tapes / stainless steel tapes for use in manufacture of telecommunication grade optical fibres or optical fibre cables	-	10%	02/02/2017	6/2017 dated 02/02/2017	BCD increased to 10% from NIL subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)

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7225 19 90		Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO) falling under 7225 11 00	10%	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 10% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
75	All goods	All goods	2.5%	NIL	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to NIL from 2.5%
2818 20 90	Clay 2 Powder (Alumax) for use in ceramic substrate for catalytic convertors	Clay 2 Powder (Alumax) for use in ceramic substrate for catalytic convertors	7.5%	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% from 7.5%
8421 99 00	-	All goods other than Reverse Osmosis (RO) membrane element for household type filters	7.5%	10%	02/02/2017	6/2017 dated 02/02/2017	BCD on reverse Osmosis (RO) element for household type filters falling under tariff 84219900 is increased from 7.5% to 10%. However, all other goods falling under 84219900 will attract BCD @ 7.5%
8483 40 00	Ball screws for use in the manufacture of CNC Lathes (tariff item 8458 11 00, 8458 91 00) or Machining Centres (tariff item 8457 10 10, 8457 10 20)	Ball screws for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centres (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463	7.5%	2.5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 2.5% from 7.5%

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8466 93 90	Linear Motion Guides for use in the manufacture of CNC Lathes (tariff item 8458 11 00, 8458 91 00) or Machining Centres (tariff item 8457 10 10, 8457 10 20)	Linear Motion Guides for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centres (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463	7.5%	2.5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 2.5% from 7.5% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
8537 10 00	CNC Systems for use in the manufacture of CNC Lathes (tariff item 8458 11 00, 8458 91 00) or Machining Centres (tariff item 8457 10 10, 8457 10 20)	CNC Systems for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centres (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463	7.5%	2.5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 2.5% from 7.5% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
84 or 85		The following goods, namely :- (i) Micro ATMs as per standards version 1.5.1; (ii) Fingerprint reader / scanner; (iii) Iris scanner; (iv) Miniaturised POS card reader for mPOS	Applicable BCD, CVD, SAD	NIL	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to NIL subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5) for Parts and components for use in manufacture of said goods

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		(other than Mobile phone or Tablet Computer); (v) Parts and components for use in the manufacture of the goods mentioned at (i) to (iv) above.					
Any Chapter		All parts for use in the manufacture of LED lights or fixtures including LED Lamps	Applicable BCD	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
Any Chapter		All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core Printed Circuit Board) for LED lights and fixtures or LED Lamps	Applicable BCD	5%	02/02/2017	6/2017 dated 02/02/2017	BCD reduced to 5% subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
Any Chapter	Goods imported through postal parcels, packets and letters, the duty payable on which is not more than one hundred rupees	Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment	-	-	02/02/2017	6/2017 dated 02/02/2017	Criteria for availing duty exemption has been changed to the cases where CIF value of which is not more than one thousand rupees per consignment
Condition No. 27	(b) The total value of goods imported shall not exceed 3% of the FOB value of leather footwear or synthetic	(b) The total value of goods imported shall not exceed 5% of the FOB value of leather footwear or synthetic	-	-	02/02/2017	6/2017 dated 02/02/2017	Limit of duty free import of eligible items for manufacture of leather footwear or synthetic footwear or other leather products for use in the manufacture of said goods for exports

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	footwear or other leather products, exported during the preceding financial year;	footwear or other leather products, exported during the preceding financial-year					
Condition No. 29 A	-	If at the time of importation, the importer produces a certificate from an officer not below the rank of Director to the Government of India in the Marine Products Export Development Authority, in the Ministry of Commerce and Industry, Government of India to the effect that the imported goods are for use in monofilament long line system intended to be used for tuna fishing.	-	-	02/02/2017	6/2017 dated 02/02/2017	New actual user condition inserted w.r.t import for Monofilament yarn at concessional rate of 5% BCD
Condition No. 40A		(e) where the goods so imported are sought to be disposed of, the importer or the transferee, as the case may be, may pay the duty of customs			02/02/2017	6/2017 dated 02/02/2017	Goods imported for Petroleum & coal bed methane operations which are not required for said purpose can be disposed on payment of customs duties. Assessable value for the same can be arrived after reducing the original value maximum to the extent of 70%

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		which would have been payable but for the exemption contained herein, on the depreciated value of such goods subject to the condition that the importer or the transferee, as the case may be, produces before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are no longer required for the petroleum operations or coal bed methane operations, and the					

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		depreciated value of the goods shall be equal to the original value of the goods at the time of import reduced by the percentage points calculated by straight line method as specified below for each quarter of a year or part thereof from the date of clearance of the goods, namely:- (i) for each quarter in the first year at the rate of 4 per cent.; (ii) for each quarter in the second year at the rate of 3 per cent.; (iii) for each quarter in the third year at the rate of 2.5 per cent.; and (iv) for each quarter in the fourth year and subsequent years at the rate of 2 per cent., subject to the maximum of 70 per cent					

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List 5		Co-polymer coated MS Tape / Stainless steel tape	-	10%	02/02/2017	6/2017 dated 02/02/2017	BCD increased to 10% from NIL subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)
2606 00 90	-	Other Aluminum ores and concentrates	Nil	15%	02/02/2017	03/2017 dated 02/02/2017	Export duty levied @ 15%
2606 00 90	-	All goods, other than Other Aluminum ores and concentrates	Nil	Nil	02/02/2017	03/2017 dated 02/02/2017	Export duty is Nil
-	-	All items of machinery, including, instruments, apparatus and appliances,	10 % / 7.5%	5%	02/02/2017	05/2017 dated 02/02/2017	BCD has been reduced from 10/7.5 % to 5% on all items of machinery required for (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes and (b) for balance of systems operating on biogas or bio-methane or by-

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		transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for,- (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or (b) balance of systems operating on bio-gas or bio-methane or by-product hydrogen					product hydrogen. Subject to actual user condition under Customs
3815 90 00	-	Catalyst for use in the manufacture of cast components of Wind Operated Electricity Generator	SAD @ 4%	SAD @ Nil	02/02/2017	04/2017 dated 02/02/2017	SAD to be charged at Nil rate till 30/06/2017 and @ 4% from 01/07/2017
3909 40 90	-	Resin for use in the manufacture of cast components of Wind Operated Electricity Generator	SAD @ 4%	SAD @ Nil	02/02/2017	04/2017 dated 02/02/2017	SAD to be charged at Nil rate till 30/06/2017 and @ 4% from 01/07/2017

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8517 70	-	Populated Printed Circuit Boards (PCB's)	SAD @ 4%	SAD @ 2%	02/02/2017	04/2017 dated 02/02/2017	SAD to be charged @ 2% till 30/06/2017 and @ 4% from 01/07/2017 subject to procedures for actual user condition under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996 to be followed (Condition No. 5)

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