

CHANGE IN RATES IN INFRASTRUCTURE AND DEVELOPMENT CESS (AIDC)

Notification Reference	Sr No of Notification	Chapter / Heading / sub-heading / tariff item	Description of Goods	Insertion / Substitution / Deletion	Proposed Rate
11/2021	9A	2515 11 00 2515 12	Marble and travertine, crude or roughly trimmed, merely cut into blocks, slabs and other	Insertion	20%
11/2021	9B	2516 11 00 2516 12 00	Granite, crude or roughly trimmed, merely cut into blocks, slabs and other	Insertion	20%
11/2021	13AA	3406	Candles, Tapers and the like	Insertion	7.5%
11/2021	13AB	3920 3921	PVC Flex Films, PVC Flex Sheets, PVC Flex Banner	Insertion	7.5%
11/2021	14A	6401	Waterproof Footwear with outer soles and Uppers of Rubber or Plastics	Insertion	18.5%
11/2021		6402	Other Footwear With Outer Soles And Uppers of Rubber or Plastics		18.5%
11/2021		6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather		18.5%
11/2021		6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials		18.5%
11/2021		6405	Other Footwear		18.5%
11/2021	14B	6802 10 00 6802 21 10 6802 21 20 6802 21 90 6802 91 00 6802 92 00	Marble Slab	Insertion	20%
11/2021	15F	7113	Platinum findings	Substitution	1.4%
11/2021	16AA	8541 42 00	Solar Cells	Insertion	7.5%

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11/2021	16AB 16AC	8541 43 00 8541 49 00	Solar Module and Other semiconductor devices and photovoltaic cells	Insertion	20%
11/2021	16AD	8702	Motor vehicles for transport of 10 or more persons	Insertion	20%
11/2021	16AE	8702	Motor vehicles for transport of 10 or more persons when imported under S. No. 524 (1) (b) of the notification No. 50/2017- Customs	Insertion	5%
11/2021	16AD	8702	Motor vehicles for transport of 10 or more persons when imported under S. No. 524 (2) of the notification No. 50/2017- Customs	Insertion	20%
11/2021	16AF	8703	Used Motor vehicles	Insertion	67.5%
11/2021	16AG	8703	Motor cars and other motor vehicles principally designed for the transport of persons in other than Completely Knocked Down and Semi Knocked Down form with CIF value exceeding USD 40,000	Insertion	40%
11/2021	16AD	8704	Motor vehicles for transport of goods	Insertion	20%
11/2021	16AE	8704	Motor vehicles for transport of goods when imported under S. No. 525 (1) (b) of the notification No. 50/2017- Customs	Insertion	5%
11/2021	16AD	8704	Motor vehicles for transport of 10 or more persons when imported under S. No. 525 (2) of the notification No. 50/2017- Customs	Insertion	20%
11/2021	16AH	8711	Used motorcycles and cycles fitted with an auxiliary motor with or without side-car	Insertion	40%
11/2021	16AI	8712 00 10	Bicycles	Insertion	15%
11/2021	16B	8903	Yachts and other vessels for pleasure of sports	Insertion	7.5%
11/2021	16C	9028 30 10	Electricity meters for alternating current (Smart meter)	Insertion	7.5%
11/2021	16D	9401	Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof	Insertion	5%
11/2021		9403	Other furniture and parts thereof		
11/2021		9404	Mattress supports, articles of bedding and similar furnishing etc.		
11/2021		9405	Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc.		
11/2021	16F	9503 00 91	Parts of electronic toys	Insertion	20%
11/2021	16E	9503 00 91	Parts of electronic toys for manufacture of electronic toys (S.	Insertion	7.5%

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			No. 591 of notification No. 50/2017-Customs dated 30.06.2017)		
11/2021	16G	9802 00 00	Laboratory Chemicals (other than those attracting 10% BCD for specified end use)	Insertion	70%

EXEMPTION FROM SOCIAL WELFARE SURCHARGE

Sr No	Description of Goods
1	Candles, tapers and the like
2	PVC Flex Films including Flex Banner and PVC flex Sheets under headings 3920 or 3921
3	Solar Cells
4	Yachts and other vessels for pleasure of sports
5	Electricity meters for alternating current (Smart meter)
6	Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof
7	Other furniture and parts thereof
8	Mattress supports, articles of bedding and similar furnishing etc.
9	Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc.
10	Parts of electronic toys
11	Articles of gold/silver imported vide S. No. 356 and 357 of Notification No. 50/2017- customs dated 30.06.2017
12	Waterproof Footwear with outer soles and Uppers of Rubber or Plastics
13	Other Footwear with Outer Soles and Uppers of Rubber or Plastics
14	Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Leather
15	Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Textile Materials
16	Other Footwear
17	All dutiable goods imported for personal use and not exempted under any prohibition in respect of imports thereof under the Foreign Trade (Development and Regulations) (FTDR) Act, 1992.
18	Solar Module and Other semiconductor devices and photovoltaic cells
19	Motor vehicles for transport of 10 or more persons
20	Motor vehicles for transport of goods
21	Motor cars and other motor vehicles principally designed for the transport of persons in other than Completely Built Form with CIF value exceeding USD 40,000
22	Motor cars and other motor vehicles which have been registered abroad before import into India i.e. Used Vehicles
23	Used motorcycles and cycles fitted with an auxiliary motor with or without side-car

Sr No	Description of Goods
24	Laboratory Chemicals under CTH 9802 00 00 (other than those attracting 10% BCD for specified end use)
25	Dutiable articles imported by passenger or member of crew in his baggage classified under heading 9803
27	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
28	Medical, Surgical, Dental, Veterinary and other appliances (falling under heading 9018,9019,9020,9021 or 9022) other than those exempted under notification no.8/2020-Customs dated 2nd February 2020.