

BASIC CUSTOMS DUTY RATE MOVEMENTS

HSN Code	Description	Rate	
		From	To
Increase in tax rate with effect from 2 February 2026			
2815 20 00	Potassium hydroxide	Nil	7.50%
Decrease in tax rate with effect from 2 February 2026			
2612 20 00	Monazite	2.5%	Nil
2841 90 00	Sodium antimonate, for use in manufacture of solar glass	7.5%	Nil
8401 30 00	All goods for generation of nuclear power	7.5%	Nil
8401 40 00	Control and Protection Absorber Rods & Burnable Absorber Rods for nuclear power generation	7.5%	Nil
8501 10 20		15%	Nil
8504 31 00	Specified parts for use in the manufacture of Microwave Ovens	10%	Nil
8516 80 00		20%	Nil
8516 90 00		10%	Nil
Any Chapter	Raw materials for manufacture of parts of aircraft for maintenance, repair, or overhauling of (i) aircraft falling under heading 8802; or (ii) components or parts, including engines, of aircrafts of heading 8802;	As Applicable	Nil
Any Chapter	Components or parts including engines, of aircraft of heading 8802- (i) for manufacture of aircraft falling under heading 8802; (ii) for manufacture of parts of aircraft at (i)	As Applicable	Nil
Chapter 28, 29, 30, 38	Ribociclib, Abemaciclib, Talycabtagene autoleucel, Tremelimumab, Venetoclax, Ceritinib, Brigatinib Darolutamide, Toripalimab, Serplulimab, Tislelizumab, Inotuzumab ozogamicin, Ponatinib, Ibrutinib, Dabrafenib, Trametinib, Ipilimumab.	As Applicable	Nil
Chapter 69, 82, 84, 85, 90	Identified capital goods for use manufacturing of Lithium Ions Cells for Batteries for stationery energy storage applications, i.e., Battery Energy Storage Systems (BESS)	As Applicable	Nil
Chapter Heading 2915, 2933, 3506	Specified goods for use in the manufacture of EVA (Ethylene Vinyl Acetate) sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules.	As Applicable	Nil
7408	Copper rods of refined copper for the manufacture of photovoltaic ribbon or tinned copper interconnect or cell interconnect or string interconnect or the photovoltaic connect or photovoltaic ribbon or solar ribbon for manufacture of solar photovoltaic cell or modules	As Applicable	Nil

HSN Code	Description	Rate	
		From	To
Modification in tariff rate with effect from 2 February 2026 <i>(*will come into effect under the Provisional Collection of Tax Act, 2023)</i>			
6601 91 00, 6601 99 00	Umbrellas (other than garden umbrellas)	20%	20% or INR 60 per piece, whichever is higher
6603 20 00, 6603 90 10, 6603 90 90	Parts, trimmings and accessories of articles of heading 6601 to 6602 (umbrella and walking sticks, seat-sticks, whips, riding crops and the like)	10%	10% or INR 25 per kg, whichever is higher
Modification in tariff rate with effect from 1 April 2026			
9804	All dutiable goods imported for personal use	20%	10%
Tariff rate changes without any change in effective rate of duty with effect from 1 May 2026			
0207 25 00, 0207 27 00	Meat and edible offal of turkeys, frozen	5%	5%
0306 36 60	Artemia	Nil	Nil
0511 91 40	Artemia cysts	Nil	Nil
0802 11 00	Almonds, in shell	INR 35 per kg	INR 35 per kg
0802 12 00	Almonds, shelled	INR 100 per kg	INR 100 per kg
0802 31 00	Walnuts, in shell	100%	100%
1209 10 00 1209 21 00 1209 22 00 1209 23 00 1209 24 00 1209 25 00 1209 29 10 1209 29 90 1209 30 00	Seeds, fruit and spores, of a kind used for sowing (other than those falling under subheading 1209 91 1209 99)	15%	15%
1505	Wool grease and fatty substances derived therefrom (including lanolin)	15%	15%
2008 19 21 2008 19 22 2008 19 29 2008 19 91	Makhana, other roasted nuts and seeds	30%	30%
2008 19 92	Other nuts, otherwise prepared or preserved	30%	30%

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2106 90 11			
2106 90 19			
2106 90 20			
2106 90 30			
2106 90 40			
2106 90 60			
2106 90 70	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade)	50%	50%
2106 90 80			
2106 90 91			
2106 90 92			
2106 90 99			
2309 90 31	Prawn and shrimps feed	5%	5%
2504	Natural graphite	2.50%	2.50%
2505	Natural sands of all kinds (other than metal bearing sands)	Nil	Nil
2506	Quartz and quartzite	2.50%	2.50%
2530 90 91	Strontium sulphate (natural ore)	Nil	Nil
2701, 2702, 2703	Coal, Lignite, Peat	2.50%	2.50%
2709 00 10	Petroleum crude	INR 1 per tonne	INR 1 per tonne
2804 50 20	Tellurium	Nil	Nil
2804 61 00	Silicon (\geq 99.99%)	Nil	Nil
2804 69 00	Silicon, other	Nil	Nil
2804 90 00	Selenium	Nil	Nil
2805 30 00	Rare-earth metals, scandium and yttrium (whether or not inter mixed or inter alloyed)	Nil	Nil
2809 20 10	Phosphoric Acid	5%	5%
2811 22 00	Silicon dioxide	2.50%	2.50%
2816 40 00	Oxides, hydroxides and peroxides, of strontium or barium	Nil	Nil
2822 00 10	Cobalt oxides	Nil	Nil
2822 00 20	Cobalt hydroxides	Nil	Nil
2822 00 30	Commercial Cobalt Oxide	Nil	Nil
2825 20 00	Lithium Oxide and hydroxides	Nil	Nil
2825 30	Vanadium Oxide and hydroxides	Nil	Nil
2825 60 10	Germanium Oxide	Nil	Nil
2825 70	Molybdenum Oxide and hydroxides	Nil	Nil
2825 80 00	Antimony Oxide	Nil	Nil
2825 90 20	Cadmium oxides	Nil	Nil
2827 35 00	Clorides of Nickle	Nil	Nil
2827 39 30	Strontium cloride	Nil	Nil
2833 24 00	Sulphate of Nickle	Nil	Nil

HSN Code	Description	Rate	
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2834 21 00	Nitrates of Potassium	Nil	Nil
2836 91 00	Lithium Carbonates	Nil	Nil
2836 92 00	Strontium Carbonate	Nil	Nil
2910 20 00	Methyloxirane (propylene oxide)	2.50%	2.50%
2918 15 30	Bismuth citrate	Nil	Nil
3102 30 00	Ammonium nitrate, whether or not in aqueous solution	5%	5%
3801	Artificial Graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in form of pastes, blocks, plates or other semimanufactures	2.50%	2.50%
3808 93 30	Gibberellic acid	5%	5%
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	7.50%	7.50%
4823 90 90	All goods other than kites	10%	10%
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	Nil	Nil
5201 00 25	Other cotton of staple length exceeding 32.0 mm	Nil	Nil
7202 60 00	Ferro-nickel	Nil	Nil
7402 00 10	Blister copper	Nil	Nil
7802	Lead waste and scrap	Nil	Nil
7902	Zinc waste and scrap	Nil	Nil
8105 20 30	Cobalt powders	Nil	Nil
8419 89 12, 8419 89 13, 8419 89 14, 8419 89 15, 8419 89 16, 8419 89 17, 8419 89 19	Reactors, columns or towers or chemical storage tanks	7.50%	7.50%
2841 90 00	Salts of oxometallic or peroxometallic acids of Beryllium and Rhenium	Nil	Nil
2846	Compounds, inorganic or organic of rare earth metals	Nil	Nil
8112 92 00	Unwrought; Waste and scrap; powders of :- (i) Gallium (ii) Germanium (iii) Indium (iv) Niobium (v) Vanadium	Nil	Nil
Exemption modifications without any change in effective rate			
7326 90 99	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators	5%	5%

