

Custom Duty Announcements in Union Budget 2019-20

| Srl. No. | Item | HS Codes | Previous BCD (%) | Updated BCD (%) | Cust. Notif. |
|----------|--|---|------------------|-----------------|---------------------------------|
| 1. | Indoor & Outdoor Unit of Split AC's | 8415 90 00 | 10 | 20 | Clause 87 (a) of Fin. Bill 2019 |
| 2. | All goods other than indoor or outdoor units of split-system air conditioner | 8415 90 00 | 5 | 10 | 25/2019 |
| 3. | Charger/Adapter for DVR, NVR, CCTV camera & IP camera | 850440 | 10 | 15 | 24/2019 |
| 4. | Parts of Line Phones | 851830000 | 5 | Nil | 23/2019 |
| 5. | DVR, NVR | 85219090 | 15 | 20 | Clause 87 (a) of Fin. Bill 2019 |
| 6. | CCTV camera, IP Camera | 852580 | 15 | 20 | Clause 87 (a) of Fin. Bill 2019 |
| 7. | | | Nil | 10 | 25/2019 |
| 8. | Mic, Receivers, SIM Sockets of Mobile Phones, Connectors for Mobile Phones | | Nil | 15 | 25/2019 |
| 9. | Specified Defence equipment's & Parts | | applicable | Nil | 19/2019 |
| 10. | Capital Goods for the manufacture of Electronic Goods | Clarification regarding HSC's for Cust Notif. 25/2005 | Nil | Nil | 22/2019 |

| | | | | | |
|-----|---|---|-----|-------------------|---------------------------------|
| 11. | Capital Goods for the manufacture of Semiconductors | Clarification regarding HSC's for Cust Notif. 25/1998 | Nil | Nil | 21/2019 |
| 12. | Specific items of Automotive Electronics/Lighting | 8512 | 10 | 15 | Clause 87 (a) of Fin. Bill 2019 |
| 13. | Parts for the manufacture of Automotive Electronics | 8512 | 7.5 | 10 | Clause 87 (a) of Fin. Bill 2019 |
| 14. | Loud Speakers | 851821, 22 | 10 | 15 | Clause 87 (a) of Fin. Bill 2019 |
| 15. | <p>List 20 (See S. No. 427 of the Table)</p> <p>1. Ferrite parts including memory cores and ferrite magnets 2. Switches with contact rating less than 5 amperes at voltage not exceeding 250 Volts AC or DC 3. Connectors 4. Microphones /Microphone cartridges 5. Relays of contact rating upto 7 amperes</p> | | Nil | Applicable Duties | 25/2019 |
| 16. | <p>6. Microwave passive parts 7. (i) Saw filters (ii) Ceramic filter/trap (iii) Delay lines (iv) CRT socket (v) Spark gap 8. Fibre optics and other optoelectronic parts and devices namely, Couplers, Attenuators, Connectors, Splicers, Multiplexers and Demultiplexers</p> | | Nil | Applicable Duties | 25/2019 |

| | | | | | |
|--|--|--|--|--|--|
| | <p>9. Passive optical parts, namely, Microlens and splitters, Micropositioners, Optical filters and gratings and Phase plates</p> <p>10. Special purpose optical fibres, namely, polarisation holding fibres, plastic fibres and large core fibres</p> | | | | |
|--|--|--|--|--|--|