



Existing Tariff Structure on Electronic/Telecom Imports

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The salient features of tariff structure presently applicable to Electronics Hardware Industry in India are as under:

- Peak rate of Basic Customs Duty (BCD) is 10%.
- BCD on 217 tariff lines covered under the Information Technology Agreement (ITA) of WTO is 0%.
- All goods required in the manufacture of ITA items are exempted from BCD subject to actual user condition. Special Additional duty of Customs (SAD) has been reduced from 4% to Nil for all goods except populated PCBs, falling under any Chapter of the Customs Tariff, for use in manufacture of ITA bound goods vide Notification No. 11/2015-Customs dated 01.03.2015.
- BCD on specified raw materials / inputs used for manufacture of electronic components and optical fibres and cables is 0%.
- BCD on specified capital goods used for manufacture of electronic goods is 0%.
- To promote indigenous manufacturing of TVs, BCD has been reduced to 0% on the following:
 - LCD, LED or OLED TV Panels; Colour Picture Tube.
 - Specified parts of LCD and LED TV Panels (including open cell, plate diffuser, film diffuser, back light unit module).
- To promote indigenous manufacturing of Set Top Boxes (STBs):
 - BCD on STBs increased to 10%.
 - The domestic STB manufacturers had to pay CST equivalent to VAT rate (typically 12.5%). This has been resolved by extending the facility of Form 'C' to STBs vide O.M of Department of Revenue dated 13th August, 2014.
- To promote indigenous manufacturing of Mobile Handsets:
 - Parts, components and accessories for the manufacture of mobile handsets; sub-parts for the manufacture of such parts and components are exempted from BCD and Excise Duty.
 - Differential Excise Duty dispensation is available to Mobile Handsets i.e. Countervailing Duty (CVD) @12.5% and Excise Duty @1% without CENVAT credit or 12.5% with CENVAT credit.
- To promote indigenous manufacturing of Tablet Computers:
 - Parts, components and accessories for use in the manufacture of tablet computers and their sub-parts for use in manufacture of parts, components and accessories are exempted from BCD, CVD and Special Additional Duty of Customs (SAD).
 - Differential Excise Duty dispensation is available to Tablet Computers i.e. CVD @12.5% and Excise Duty @2% without CENVAT credit or 12.5% with CENVAT credit.
- To promote indigenous manufacturing of Medical Electronic Products:
 - Excise Duty / CVD and SAD is exempted on specified raw materials for use in the manufacture of Pacemakers.
 - BCD on certain specified inputs for use in the manufacture of Flexible Medical Video Endoscopes has been reduced from 5% to 2.5%.
 - BCD reduced to 2.5% with 6% CVD and Nil SAD on parts of Blood Pressure Monitors and Blood glucose monitoring systems (Glucometers) on actual user basis.

Files

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- [Anti-dumping duty on imports of Solar Photovoltaic Cells, Modules and Thin films, DGAD, May 2014 \(2.04 MB\)](#)
- [Notification on disallowing Flat Panel \(LCD/LED/Plasma\) Television under Baggage rules, Ministry of Finance, August 2013](#)
- [Notification regarding exemption of duties for Custom Cleared shops on airports, Ministry of Finance, May 2013 \(46 KB\)](#)
- [Central Excise Notification, Ministry of Finance, May 2013 \(179 KB\)](#)