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**CHANGES IN GST RATES FOR GOODS AND IGST RATES ON IMPORTS OF GOODS**

New Delhi 6th October 2017

As per discussions held in the 22nd GST Council Meeting held under Chairmanship of Union Finance Minister Shri Arun Jaitley on 6th October, 2017, the following changes in GST rates for certain Goods and IGST rates on Imports of specified Goods have been recommended.

1. **GST RATE FOR FOLLOWING GOODS HAVE BEEN REDUCED**

| **S.** **No.** | **Chapter/****Heading/****Sub-heading/****Tariff item** | **Description** | **Present GST Rate** | **GST Rate Recommended by the GST Council** |
| --- | --- | --- | --- | --- |
|  | 0804 | Mangoes sliced dried  | 12% | 5% |
|  | 1905 or 2106 | Khakra and plain chapati / roti | 12% | 5% |
|  | 19 or 21 | Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government, subject to specified conditions [Foot note 1] | 18% | 5 % |
|  | 21 | Namkeens other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily [Foot note 2] | 12% | 5% |
|  | 2710 | Imposing GST only on the net quantity of superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB] | 18% | 18%[Clarification to be issued] |
|  | 30 | Ayurvedic, Unani, Siddha, Homeopathy medicines, other than those bearing a brand name [Foot note 3] | 12% | 5% |
|  | 3213 | Poster Colour  | 28% | 18% |
|  | 3407 | Modelling paste for children amusement  | 28% | 18% |
|  | 3915 | Plastic waste, parings or scrap  | 18% | 5% |
|  | 4004 00 00 | Rubber waste, parings or scrap  | 18% | 5% |
|  | 4017 00 20 | Hard Rubber waste or scrap | 28% | 5% |
|  | 4707 | Paper waste or scrap  | 12% | 5% |
|  | 4907 | Duty credit scrips | 5% | Nil |
|  | 5401 | Sewing thread of manmade filaments, whether or not put up for retail sale | 18% | 12% |
|  | 5402, 5404, 5406 | All synthetic filament yarn, such as nylon, polyester, acrylic, etc.  | 18% | 12% |
|  | 5403, 5405, 5406 | All artificial filament yarn, such as viscose rayon, Cuprammonium,  | 18% | 12% |
|  | 5508 | Sewing thread of manmade staple fibres  | 18% | 12% |
|  | 5509, 5510, 5511 | Yarn of manmade staple fibres  | 18% | 12% |
|  | 5605 | Real Zari | 12% | 5% |
|  | 6802 | All goods falling under heading 6802 [other than those of marble and granite or those which attract 12% GST] | 28% | 18% |
|  | 7001 | Cullet or other waste or scrap of Glass  | 18% | 5% |
|  | 8305 | Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal | 28% | 18% |
|  | 8483 | Plain Shaft Bearing 8483  | 28% | 18% |
|  | 84 | Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP | 28% | 18% |
|  | 84 or 85 | Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps | 28% | 18% |
|  | 84 or 85 | E-Waste | 28%/18% | 5% |
|  | Any Chapter | Biomass briquettes  | 18% | 5% |

*Foot note;*

1. Reduction in GST rate against S. No 4 above is subject to following condition:
2. If the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or not below the rank of the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within five months from the date of supply of such goods or within such further period as the jurisdictional Commissioner of Central tax or jurisdictional Commissioner of State tax, as the case maybe, may allow in this regard.
3. For S. No.5 above, the phrase registered brand name means:
4. A brand registered as on 15.05.2017 shall be deemed to be a registered brand for the purposes of levy of 5% GST, irrespective of whether or not such brand is subsequently deregistered.
5. A brand registered as on 15.05.2017 under the Copyright Act, 1957 shall also be treated as a registered brand for the purposes of levy of 5% GST.
6. A brand registered as on 15.05.2017 under any law for the time being in force in any other country shall also be deemed to be a registered brand for the purposes of levy of 5% GST.
7. For S. No. 7 above, the phrase “brand name” is defined as:

"brand name" or "trade name" means a brand name or a trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

1. **IGST EXEMPTION ON IMPORTS OF GOODS:**

|  |  |  |  |
| --- | --- | --- | --- |
| S. No  | Description | Present applicable IGST rate | Recommended IGST rate |
| 1 | IGST exemption on imports of rigs imported for oil / gas exploration and production projects under lease, subject to the following conditions that:1. Integrated tax leviable under section 5(1) of the IGST Act, 2017 on supply of service covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017;
2. The rig is not sold without the prior permission of the Commissioner of Customs of the port of importation;
3. to re-export the goods within 3 months from the expiry of the period for which they were supplied under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017 out of India;
4. to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions and applicable interest.
 | 5% | Nil |
| 2 | Exemption from IGST on imports of medicines supplied free by international agencies like UNICEF, WHO, Red Cross etc. | 12%/5% | Nil |
| 3 | 1. Exemption from IGST on imports of *bona fide* gifts upto CIF value limit of Rs. 5000 imported through post or air.
 | 28% | Nil |

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