Press Information Bureau
Government of India
Ministry of Finance

06-October-2017 21:15 IST

Changes in GST Rates for Goods and IGST Rates on Imports of Goods

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.

A. 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
1.	0804	Mangoes sliced dried	12%	5%
2.	1905 or 2106	Khakra and plain chapati / roti	12%	5%
3.	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 %
4.	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%
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]

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description	Present GST Rate	GST Rate Recommended by the GST Council
6.	30	Ayurvedic, Unani, Siddha, Homeopathy medicines, other than those bearing a brand name [Foot note 3]	12%	5%
7.	3213	Poster Colour	28%	18%
8.	3407	Modelling paste for children amusement	28%	18%
9.	3915	Plastic waste, parings or scrap	18%	5%
10.	4004 00 00	Rubber waste, parings or scrap	18%	5%
11.	4017 00 20	Hard Rubber waste or scrap	28%	5%
12.	4707	Paper waste or scrap	12%	5%
13.	4907	Duty credit scrips	5%	Nil
14.	5401	Sewing thread of manmade filaments, whether or not put up for retail sale	18%	12%
15.	5402, 5404, 5406	All synthetic filament yarn, such as nylon, polyester, acrylic, etc.	18%	12%
16.	5403, 5405, 5406	All artificial filament yarn, such as viscose rayon, Cuprammonium,	18%	12%
17.	5508	Sewing thread of manmade staple fibres	18%	12%
18.	5509, 5510, 5511	Yarn of manmade staple fibres	18%	12%
19.	5605	Real Zari	12%	5%
20.	6802	All goods falling under heading 6802 [other than those of marble and granite or those which attract 12% GST]	28%	18%
21.	7001	Cullet or other waste or scrap of Glass	18%	5%
22.	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%
23.	8483	Plain Shaft Bearing 8483	28%	18%

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description	Present GST Rate	GST Rate Recommended by the GST Council
24.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP	28%	18%
25.	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%
26.	84 or 85	E-Waste	28%/18%	5%
27.	Any Chapter	Biomass briquettes	18%	5%

Foot note;

1. Reduction in GST rate against S. No 4 above is subject to following condition:
   a) 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.

2. For S. No.5 above, the phrase registered brand name means:
   a) 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.
   b) 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.
   c) 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.

3. 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.

B. <u>IGST EXEMPTION ON IMPORTS OF GOODS:</u>

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:	5%	Nil

	(i) 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; (ii) The rig is not sold without the prior permission of the Commissioner of Customs of the port of importation; (iii) 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; (iv) 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.		
2	Exemption from IGST on imports of medicines supplied free by international agencies like UNICEF, WHO, Red Cross etc.	12%/5%	Nil
3	**A.** 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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