

CUSTOMS DUTY STRUCTURE OF MAJOR ITEMS OF TEXTILE INDUSTRY

(% advl.)

ITEMS	2001- 02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
NATURAL FIBRE													
Cotton	5	10	10	10	10	10	10	NIL	NIL	NIL	NIL	NIL	NIL
Wool													
a) Below 32 micron	15	15	5	5	5	5	5	5	5	5	5	5	5
b) Above 32 micron	5	5	5	5	5	5	5	5	5	5	5	5	5
RAW MATERIAL FOR MAN-MADE FIBRE / YARN													
DMT,PTA, MEG	20	20	20	20	15	10	5	5	5	5	5	5	5
ACRYLONITRILE	15	15	15	15	5	5	5	5	5	5	2.5	5	5
CAPROLACTUM	20	20	20	20	15	10	10	10	10	10	7.5	7.5	7.5
PARAXYLENE	5	10	5	5	5	2	NIL	NIL	NIL	NIL	NIL	NIL	NIL
WOOD PULP	5	5	5	5	5	5	5	5	5	5	2.5	2.5	2.5
YARN													
COTTON YARN	20	20	20	20	15	12.5	10	10	10	10	10	10	10
SPUN YARN - MAN MADE (excluding Nylon)	20	20	20	20	15	12.5	5	5	5	5	5	5	5
BLENDED YARN	20	20	20	20	15	12.5	10	10	10	10	10	10	10
WOOLLEN YARN	20	20	20	20	15	12.5	10	10	10	10	10	10	10
FIBRE/FILAMENT													
POLYESTER STAPLE FIBRE	20	20	20	20	15	10	5	5	5	5	5	5	5
ACRYLIC STAPLE FIBRE	20	20	20	20	15	10	5	5	5	5	5	5	5
VISCOSE STAPLE FIBRE	20	20	20	20	15	10	5	5	5	5	5	5	5
POLYESTER FILAMENT YARN	20	20	20	20	15	10	5	5	5	5	5	5	5
VISCOSE FILAMENT YARN	20	20	20	20	15	10	5	5	5	5	5	5	5
NYLON FILAMENT YARN	20	20	20	20	15	10	10	10	10	10	7.5	7.5	7.5
FABRICS													
COTTON FABRICS	**30/35*	** 30	** 20	** 20	**15	**12.5	**10	**10	**10	**10	**10	**10	**10
BLENDED FABRICS	**30/35*	** 30	** 20	** 20	**15	**12.5	**10	**10	**10	**10	**10	**10	**10
WOOLLEN FABRICS	**30/35*	** 30	** 20	** 20	**15	**12.5	**10	**10	**10	**10	**10	**10	**10
Textile Machinery													
1) Specified Textile and garment machinery in List 30 - 119 machinery and List 31 - 42 machinery and parts for manufacture of such machinery	5	5	5	5	5	5	5	5	5	5	5	5	5
2) Specified Textile Machinery under List 45 - (127 machinery)													

and List 46 - 83 machinery and parts for manufacture of such machinery	25	25	5	5	5	5	5	5	5	5	5	5	5
3) Machinery under general category	25	25	20	20	10	10	7.5	7.5	7.5	7.5	7.5	7.5	5
4) Specified textile machinery (for silk textiles) in List 32 - 16 machinery	25	10	10	5	5	5	5	5	5	5	5	5	5
5) Automatic Shuttle less looms	5	5	5	5	5	5	5	5	5	5	5	Nil	Nil

Note :-

- 1) Apart from above CVD equal to Excise duty is applicable. CVD is exempted for wherever there is corresponding excise duty exemption
- 2) 4% SAD is also applicable upto 8/ 1/2004 , However SAD is abolished on all items Vide Notification 6/ 2004- Customs dtd. 8/1/04.
On fabrics SAD was not imposed as such good are subjected to AED(ST) before 2004-05 Budget.
- 3) Attracts advalorem rate or specific rate whichever is higher basis.
- 4) Education cess @ 2% levied on aggregate duty of custom in 2004-05 budget w.e.f. 9-7-2004 and hiked to 3% in 2007 - 08. However certain items bound under international commitment have been exempt for education cess.
- 5) In Budget 2006-07, BCD on 23 Textile Machineries specified in erstwhile List 49 is reduced to 10% from 15%
- 6) In Budget 2006-07, 4% Special CVD in lieu of STATE VAT is extended to all imports.
- 7) Fabrics and Raw wool are exempted from Special CVD.
- 8) In Budget 2006-07 Customs duty exemptions has been withdrawn for spare parts for manufacture of textile machinery specified in List 30,31 and 32.
- 9) Vide Notification NO. : 115/2007-Cus dtd 29.11.2007, Basic Customs duty on all man made fibres, spun yarns and filament yarns excluding that of nylon have been reduced to 5%, prior to this notification, in the year 2006-07, duty on PFY/PSF were 7.5% and on other man made fibre / spun yarns / filaments yarns were 10%. However, there is no change in the duty of nylon fibres / spun yarns / filament yarns. The duty on fiber intermediates also has been reduced by same notification, i.e., on DMT, PTA and MEG from 7.5% to 5% and on Paraxylene from 2% to Nil.
- 10) In Budget 2012-13, Basic Customs duty on wool waste and wool tops reduced from 15% to 5%.
- 11) In Budget 2012-13, Basic Customs duty of 7.5% imposed on all secondhand textile machinery. (Earlier duty is at par with new machinery).
- 12) The BCD on raw silk is being increased from 5% to 15%. (NEW)
- 13) The BCD on all textile machinery and parts thereof falling under headings 8444 to 8449 is being reduced from 7.5% to 5%. (NEW)

Last Updated on 14.05.2013
By O/o Textile Commissioner