



Dated: 20<sup>th</sup> Dec., 2021

Dear Madam/Sir,

As you are aware, the new (seventh) edition of the Harmonized System (HS) nomenclature, HS-2022, shall come into force from 1st January, 2022. This edition has introduced significant changes to the Harmonized System with a total of 351 amendments at the six-digit level, covering a wide range of goods moving across borders.

2. As India is a party to the HS convention, necessary changes were brought in accordingly, through the Fifth Schedule to the Finance Act, 2021, in order to align the first schedule of Customs Tariff Act, 1975 with the HS 2022. These shall come into effect from **01.01.2022**.

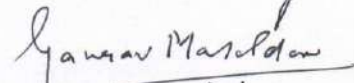
3. It is requested that all stakeholders under your jurisdiction may be made aware of the advent of the changed Tariff from 01.01.2022. It is also suggested that the matter be given wide publicity and outreach activities may be conducted across the various formations in your jurisdiction.

4. Also, for ease of transition to the HS 2022, a guidance document on correlation has been prepared by this office. The document can be accessed under the head -'Manuals' under the tab-'Customs' on the CBIC website. The link is also provided as: [https://www.cbic.gov.in/resources/htdocs-cbec/deptt\\_offer/Guidance%20Document%20on%20Correlation%20of%20Customs%20Tariff%20between%202021%20and%202022.pdf](https://www.cbic.gov.in/resources/htdocs-cbec/deptt_offer/Guidance%20Document%20on%20Correlation%20of%20Customs%20Tariff%20between%202021%20and%202022.pdf).

5. In case of any difficulties faced, the Tariff Unit, CBIC may be contacted at: [tariffunit-rev@nic.in](mailto:tariffunit-rev@nic.in).

With regards,

Yours sincerely

  
(Gaurav Masaldan)

To,

All Pr. Chief Commissioner/ Chief Commissioner of Customs/ Customs (Preventive),

All Pr. Chief Commissioner/ Chief Commissioner of Customs & Central Tax,

All Pr. Commissioner/ Commissioner of Customs/ Customs (Preventive),

All Pr. Commissioner/ Commissioner of Customs & Central Tax,

Copy to:- Director General, DGTS