

ANNEXURE-II

Proposed changes in HS Codes and Product Descriptions as introduced in Finance Act, 2026

Sr. NO.	ITC HS	Item Description	Policy	Policy Condition
1.	03061900	Frozen :- -Other Free Jasus sp.	DELETED	
2.	03061910	Krill	FREE	
3.	03061990	Other	FREE	
4.	08104000	Cranberries, bilberries and other fruits of the genus Vaccinium	DELETED	
5.	08119010	Containing added sugar	DELETED	
6.	08119090	Other	DELETED	
7.	08029900	Other- - Other	DELETED	
8.	08029910	--- Pecan nuts	FREE	
9.	080299 90	--- Other	FREE	
10.	08104010	--- Cranberries	FREE	
11.	08104020	--- Blueberries	FREE	
12.	08104090	--- Other	FREE	
13.	08119011	---- Cranberries	FREE	
14.	08119012	---- Blueberries	FREE	
15.	08119019	---- Other	FREE	
16.	08119091	---- Cranberries .	FREE	
17.	08119092	---- Blueberries .	FREE	

18.	08119099	---- Other .	FREE	
19.	08134030	--- Cranberries .	FREE	
20.	08134040	--- Blueberries .	FREE	
21.	12079950	--- Shea nuts .	FREE	
22.	13021919	Extracts: ---- Other	DELETED	Subject to Policy Condition 2 &3 of the Chapter
		Extracts: --- - Other		
23.	13021920	Extracts: ---- Cashew shell liquid (CNSL), crude	DELETED	Subject to Policy Condition 2 &3 of the Chapter
24.	13021930	Extracts: ---- Purified and distilled CNSL (Cardanol)	DELETED	Subject to Policy Condition 2 &3 of the Chapter
25.	13021921	---- Of Withania somnifera . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
26.	13021922	---- Of Bacopa monnieri . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
27.	13021923	---- Of Berberis aristata . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
28.	13021924	---- Of Boswellia serrata . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
29.	13021925	---- Of Emblica officinalis . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
30.	13021926	---- Of Ocimum sanctum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
31.	13021927	---- Of Capsicum annum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
32.	13021928	---- Of Phaseolus vulgaris . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
33.	13021931	---- Of Piper nigrum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
34.	13021932	---- Of Pterocarpus marsupium . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
35.	13021933	---- Of Punica granatum . -	FREE	Subject to Policy Condition 2 &3 of the Chapter

36.	13021934	---- Of <i>Salacia reticulata</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
37.	13021935	---- Of <i>Tagetes erecta</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
38.	13021936	---- Of <i>Terminalia bellirica</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
39.	13021937	---- Of <i>Curcuma longa</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
40.	13021938	---- Of <i>Zingiber officinale</i> . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
41.	13021939	---- Other . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
42.	13021950	--- Cashew shell liquid (CNSL), crude . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
43.	13021960	--- Purified and distilled CNSL (Cardanol) . -	FREE	Subject to Policy Condition 2 &3 of the Chapter
44.	20089300	Other, including mixtures other than those of sub-heading 2008 19 :- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitisidaea</i>)	DELETED	
45.	20089310	--- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) . -	FREE	
46.	20089390	--- Other . -	FREE	
47.	20089915	---- Blueberries . -	FREE	
48.	20089995	---- Blueberries . -	FREE	
49.	21069050	Compound preparations for making non-alcoholic beverages	DELETED	
50.	21069051	---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 °C . 1 -	FREE	
51.	21069059	---- Other . -	FREE	

52.	22029920	Fruit pulp or fruit juice based drink	DELETED	
53.	22029930	Beverages containing milk	DELETED	
54.	22029990	Other	DELETED	
55.	22029921	---- Cranberry products I -	FREE	
56.	22029929	---- Other I -	FREE	
57.	22029931	---- Cranberry products I -	FREE	
58.	22029939	---- Other I -	FREE	
59.	22029991	---- Cranberry products I -	FREE	
60.	22029999	---- Other I -	FREE	
61.	25292200	Fluorspar : -- Containing by weight more than 97 percent of calcium fluoride	DELETED	
62.	25292210	--- Acid grade -	FREE	
63.	25292290	--- Other . -	FREE	
64.	26151000	Zirconium ores and concentrates	DELETED	Export is allowed through Indian Rare Earths Limited (IREL) only
65.	26151010	--- Hafnium . Free -	STE (State Trading Enterprise)	Export is allowed through Indian Rare Earths Limited (IREL) only
66.	26151090	--- Other . Free -	STE (State Trading Enterprise)	Export is allowed through Indian Rare Earths Limited (IREL) only
67.	28419000	Other	DELETED	
68.	28419010	---Ammonium metavanadate . -	FREE	
69.	28419090	--- Other . -	FREE	
70.	29051430	Amino butanol	DELETED	
71.	29159010	Acetyl chloride	DELETED	
72.	29163400	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : -- Phenylacetic acid and its salt	DELETED	However, Export of Phenyl acetic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
73.	29171920	Malonic acid	DELETED	
74.	29224300	Anthranilic acid and its salts	DELETED	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics

				Commissioner of India, Gwalior
75.	29242990	Other	DELETED	
76.	29333210	Mepiquat chloride	DELETED	
77.	29333990	Derivatives of pyridine: ---- Other	DELETED	
78.	29394100	Alkaloids of ephedra and their derivatives;salts thereof- - Ephedrine and its salt	DELETED	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
79.	29394200	Alkaloids of ephedra and their derivatives;salts thereof- - Pseudoephedrine (INN) and its salts	DELETED	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior.
80.	29394400	Alkaloids of ephedra and their derivatives;salts thereof- - Norephedrine and its salts	DELETED	However, Export of Norephedrine (Phenylpropanolamine), its salts and preparations thereof is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
81.	29396300	Alkaloids of rye ergot and their derivatives; salts thereof : -- Lysergic acid and its salts	DELETED	However, Export of Lysergic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
82.	29159011	---- Acetyl chloride . -	FREE	
83.	29159012	---- Propionyl chloride .	FREE	
84.	29159096	---- Triethyl orthoformate	FREE	
85.	29163410	--- Phenylacetic acid .	FREE	However, Export of Phenyl acetic acid and its salts is Free

				subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
86.	29163490	--- Other	FREE	However, Export of Phenyl acetic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
87.	29171921	---- Malonic acid .	FREE	
88.	29171922	---- Diethyl malonate .	FREE	
89.	29171929	---- Other . -	FREE	
90.	29183070	--- Methyl alpha-phenylacetoacetate . -	FREE	
91.	29189940	--- P-2-P methyl glycidic acid and its esters . -	FREE	
92.	29221930	--- DL-2 Aminobutanol .	FREE	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
93.	29224310	--- Anthranilic acid .	FREE	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
94.	29224390	--- Other .	FREE	However, Export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
95.	29242991	---- Alpha-phenylacetoacetamide .	FREE	
96.	29242999	---- Other . -	FREE	
97.	29270020	--- Azobisisobutyronitrile (AIBN) .	FREE	

98.	29322040	--- Gibberellic acid .	FREE	
99.	29322050	--- Aceto butyrolactone .	FREE	
100.	29329930	--- Artemisinin .	FREE	
101.	29329940	--- 3,4-MDP-2-P methylglycidic acid .	FREE	
102.	29329950	--- 3,4-MDP-2-P methylglycidate .	FREE	
103.	29333220	--- Piperidine .	FREE	
104.	29333230	--- Mepiquate chloride .	FREE	
105.	29333970	--- 4-Piperidone . -	FREE	
106.	29333980	--- 1-Boc-4-piperidone . -	FREE	
107.	29333991	---- Norfentanyl .	FREE	
108.	29333999	---- Other .	FREE	
109.	29349950	--- Thymidine .	FREE	However, Export of "Deoxy nucleotide triphosphates" will be in Restricted category and permitted under Restricted Export Authorization.
110.	29394110	--- Ephedrine .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
111.	29394190	--- Other .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
112.	29394210	--- Pseudoephedrine (INN) .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics

				Commissioner of India, Gwalior
113	29394290	--- Other .	FREE	However, Export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
114	29394410	--- Norephedrine .-	FREE	However, Export of Norephedrine (Phenylpropanolamine), its salts and preparations thereof is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
115	29394490	--- Other . -	FREE	However, Export of Norephedrine (Phenylpropanolamine), its salts and preparations thereof is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
116	29396310	--- Lysergic acid . -	FREE	However, Export of Lysergic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
117	29396390	--- Other . -	FREE	However, Export of Lysergic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior
118	33021010	Synthetic flavouring essence	DELETED	

119	33021090	Other	DELETED	
120	33021011	---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	FREE	
121	33021019	---- Other . -	FREE	
122	33021091	---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	FREE	
123	33021099	---- Other . -	FREE	
124	39232990	Other	DELETED	
125	39232991	---- Biodegradable . -	FREE	
126	39232999	---- Other . -	FREE	
127	41041100	In the wet state (including wet-blue) : -- Full grains, unsplit; grain splits	DELETED	
128	41041900	In the wet state (including wet-blue) : -- Other	DELETED	
129	41051000	In the wet state (including wet-blue)	DELETED	
130	41062100	Of goats or kids : -- In the wet state (including wet-blue)	DELETED	
131	41063100	Of swine : -- In the wet state (including wet-blue)	DELETED	
132	41069100	Other : -- In the wet state (including wet-blue)	DELETED	
133	41041110	--- Wet blues . Free -	FREE	
134	41041190	--- Other . -	FREE	
135	41041910	--- Wet blues . Free -	FREE	
136	41041990	--- Other . -	FREE	
137	41051010	--- Wet blues . Free -	FREE	
138	41051090	--- Other . -	FREE	
139	41062110	--- Wet blues . Free -	FREE	
140	41062190	--- Other . -	FREE	
141	41063110	--- Wet blues . Free -	FREE	
142	41043190	--- Other . -	FREE	
143	41069110	--- Wet blues . Free -	FREE	
144	41069190	--- Other . -	FREE	
145	47020000	Chemical wood pulp, dissolving grades.	DELETED	
146	47020010	--- Rayon grade wood pulp .	PROHIBITED	

147	47020090	--- Other .	PROHIBITED	
148	48239040	--- Kites . -	FREE	
149	73051121	Non-galvanised pipes: ---- Of iron Free	DELETED	
150	73051129	Non-galvanised pipes: ---- Other Free	DELETED	
151	73051221	Non-galvanised pipes: ---- Of iron	DELETED	
152	73051229	Non-galvanised pipes: ---- Other	DELETED	
153	73051921	Non-galvanised (black) pipes: ---- Of iron	DELETED	
154	73051929	Non-galvanised (black) pipes: ---- Other	DELETED	
155	73053110	Of iron	DELETED	
156	73053190	Other	DELETED	
157	73053910	Of iron	DELETED	
158	73053990	Other	DELETED	
159	73061921	Non galvanised pipes: ---- Of iron	DELETED	
160	73061929	Non galvanised pipes: ---- Other	DELETED	
161	73051131	---- Clad, plated or coated . -	FREE	
162	73051139	---- Other . -	FREE	
163	73051141	---- Clad, plated or coated . -	FREE	
164	73051149	---- Other . -	FREE	
165	73051231	---- Clad, plated or coated . -	FREE	
166	73051239	---- Other . -	FREE	
167	73051241	---- Clad, plated or coated . -	FREE	
168	73051249	---- Other . -	FREE	
169	73051931	---- Clad, plated or coated . -	FREE	
170	73051939	---- Other . -	FREE	
171	73051941	---- Clad, plated or coated . -	FREE	
172	73051949	---- Other . -	FREE	
173	73053111	Galvanised, of iron	FREE	
174	73053119	Galvanised, other	FREE	
175	73053121	Non-galvanised, of iron – clad, plated or coated	FREE	
176	73053129	Non-galvanised, of iron – other	FREE	
177	73053131	Non-galvanised, other – clad, plated or coated	FREE	
178	73053139	Non-galvanised, other – other	FREE	
179	73053911	Of iron	FREE	
180	73053919	Other. - --- Non-galvanised, of iron	FREE	
181	73053921	---- Clad, plated or coated	FREE	
182	73053929	Other. - --- Non-galvanised	FREE	

183.	73061931	---- Clad, plated or coated . -	FREE	
184.	73061939	---- Other Non-galvanised pipes, other . -	FREE	
185.	73061941	---- Clad, plated or coated . -	FREE	
186.	73061949	---- Other . -	FREE	
187.	81019920	--- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	FREE	
188.	84159000	Parts	DELETED	
189.	84219900	Parts : -- Other	DELETED	
190.	84159010	--- Separately presented indoor units or outdoor units for split-system air conditioning machines	FREE	
191.	84159090	--- Other	FREE	
192.	84219910	--- Reverse Osmosis (RO) membrane element for household type filters	FREE	
193.	84219990	--- Other	FREE	
194.	85079020	--- Battery separators...	FREE	
195.	85291093	---- Other, for apparatus of headings 8525 to 8527	FREE	
196.	85299030	Other, for apparatus of headings 8525 to 8527	FREE	
197.	86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	DELETED	
198.	86090010	--- Refrigerated containers...	FREE	
199.	86090090	--- Other...	FREE	
