www.taxguru.in

NOTICE

Notice calling suggestions from Trade on the proposed "Mandatory declaration of IUPAC Name and CAS Number in Bills of Entry/ Shipping Bills for import/export of dual-use chemicals covered under the Chemical Weapons Convention Act".

For the purpose of accurate identification of the chemicals, early detection of offences during export/import, effective implementation of the provisions relating to controlled chemicals and reliable trade data, it has been decided to introduce Mandatory declaration of the IUPAC Name and CAS Number in Bills of Entry/ Shipping Bills for import/export of 47 dual-use chemicals covered under the Chemical Weapons Convention Act, as listed in Annexure. Accordingly, a draft circular along with the Annexure is enclosed for comments from stakeholders.

2. Stakeholders are invited to furnish their comments/ suggestions, if any, on the enclosed Draft Circular and Annexure by email to tariffunit-rev@nic.in and endorsed to dircus@nic.in within 15 days from the date of issue of this Notice.

Circular No. /2026-Customs

No.....-STO(TU)

Government of India

Ministry of Finance

(Department of Revenue)

(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartavya Bhawan-I,

New Delhi, dated September, 2026.

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),

All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,

All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),

All Principal Director Generals/ Director Generals under CBIC.

www.taxguru.in

Madam/Sir,

Subject: Mandatory declaration of IUPAC Name and CAS Number in Bills of Entry/ Shipping Bills for import/export of dual-use chemicals covered under the Chemical Weapons Convention Act - reg.

Reference is drawn to the Circulars No. 55/2020-Customs dated 17.12.2020, No. 15/2023-Customs dated 07.06.2023 and No. 23/2023-Customs dated 30.09.2023, whereby importers/ exporters were advised to voluntarily declare the complete description of imported/ exported goods and certain additional qualifiers for imported items such as scientific names, IUPAC (International Union of Pure and Applied Chemistry) Name and CAS (Chemical Abstracts Service) number, brand name etc. as applicable, to reduce queries and improve the efficiency of assessment. Additional qualifiers were made mandatory in import/export declarations in respect of certain products.

2. Various representations received in this regard have been examined in consultation with Department of Chemicals and Petrochemicals, the National Authority Chemical Weapons Convention. Several stakeholder consultations were also held in this regard.

3. Based on the aforesaid consultations, the following additional provisions shall apply:

3.1 Imports:

For goods corresponding to any of the 47 chemicals specified in the Annexure to this Circular, the CAS Number and IUPAC Name of the chemical shall be declared mandatorily at the time of filing the Bill of Entry.

The said details shall be declared in addition to the existing description and other particulars required to be furnished in the Bill of Entry.

3.2 Exports:

For goods corresponding to any of the 47 chemicals specified in the Annexure to this Circular, the CAS Number and IUPAC Name of the chemical shall be declared mandatorily at the time of filing the Shipping Bill.

The said details shall be declared in addition to the existing description and other particulars required to be furnished in the Shipping Bill.

3.3 No exemption on account *of non-availability of CAS and IUPAC details*:

www.taxguru.in

The provision contained in para 4.2 of Circular No. 23/2023-Customs dated 30.09.2023 regarding furnishing of a self-undertaking on non-availability of CAS and IUPAC details shall not be applicable in respect of the 47 chemicals specified in the Annexure to this Circular.

Accordingly, in respect of the said chemicals, for both imports and exports, the CAS Number and IUPAC Name shall be mandatorily declared and no self-undertaking regarding non-availability of such details shall be accepted in lieu thereof.

4. The additional qualifiers prescribed under this Circular shall be mandatory for all Bills of Entry and Shipping Bills filed on or after **15.10.2026** in respect of the chemicals specified in Annexure.

5. The provisions of Circular No. 15/2023-Customs dated 07.06.2023 and Circular No. 23/2023-Customs dated 30.09.2023 shall continue to apply to other goods to which those Circulars relate. However, in respect of the 47 chemicals specified in Annexure, the requirements prescribed in this Circular shall prevail to the extent of any inconsistency with the aforesaid Circulars.

6. The Directorate General of Systems and Data Management shall make necessary changes in the Customs Automated System to enable mandatory declaration of the aforesaid additional qualifiers for the specified chemicals by **15.10.2026**.

7. Suitable Public Notice etc. may kindly be issued for guidance of the trade. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of the Board.

Hindi version follows

Yours faithfully,

Encl: As stated above

(**Munesh Kumar Meena**)
OSD (Tariff Unit)
Customs Policy Wing
Email: tariffunit-rev@nic.in

www.taxguru.in

www.taxguru.in

Annexure

List of Dual-Use Chemicals under the Chemical Weapons Convention

Sl. No.	CAS No.	Chemical Name	Schedule	HS Code
1.	74-90-8	Hydrogen cyanide	3A03	28111200
2.	75-44-5	Carbonyl dichloride	3A01	28121100
3	10025-87-3	Phosphorus oxychloride	3B05	28121200
4.	7719-12-2	Phosphorus trichloride	3B06	28121300
5.	10026-13-8	Phosphorus pentachloride	3B07	28121400
6.	10025-67-9	Sulphur monochloride	3B12	28121500
7.	10545-99-0	Sulphur dichloride	3B13	28121600
8.	7719-09-7	Thionyl chloride	3B14	28121700
9.	506-77-4	Cyanogen chloride	3A02	28531000
10.	76-06-2	Trichloronitromethane	3A04	29049100
11.	76-93-7	2,2-Diphenyl-2-hydroxyacetic acid	2B08	29181700
12.	868-85-9	Dimethyl phosphite	3B10	29202100
13.	762-04-9	Diethyl phosphite	3B11	29202200
14.	121-45-9	Trimethyl phosphite	3B08	29202300
15.	122-52-1	Triethyl phosphite	3B09	29202400
16.	4584-46-7	2-(N,N-Dimethylamino)ethylchloride hydrochloride	2B10	29211200
17.	869-24-9	2-(N,N-Diethylamino)ethylchloride hydrochloride	2B10	29211300
18.	4261-68-1	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	2B10	29211400
19.	102-71-6	Triethanolamine	3B17	29221500
20.	139-87-7	Ethyldiethanolamine	3B15	29221720
21.	105-59-9	Methyldiethanolamine	3B16	29221710
22.	96-80-0	2-(N,N-Diisopropylamino)ethanol	2B11	29221800
23.	100-38-9	2-(N,N-Diethylamino)ethanethiol	2B12	29306000

www.taxguru.in

24.	111-48-8	Bis(2-hydroxyethyl)sulfide	2B13	29307000
25.	108-02-1	2-(N,N-Dimethylamino)ethanethiol	2B12	29301000
26.	756-79-6	Dimethyl methylphosphonate	2B04	29314100
27.	18755-43-6	Dimethyl propylphosphonate	2B04	29314200
28.	78-38-6	Diethyl ethylphosphonate	2B04	29314300
29.	84962-98-1	Sodium 3-(trihydroxysilyl)propyl methylphosphonate	2B04	29314910
30.	68957-94-8	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	2B04	29314600
31	41203-81-0	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	2B04	29314700
32.	42595-45-9	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	2B04	29314920
33.	84402-58-4	Methylphosphonic acid with (aminoiminomethyl)urea (1:1)	2B04	29314500
34.	3001-98-7	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide	2B04	29314800
35.	4708-04-7	Propylphosphonic dichloride	2B04	29315200
36.	676-97-1	Methylphosphonic dichloride	2B04	29315100
37.	7526-26-3	Diphenyl methylphosphonate	2B04	29314999
38.	849-29-6	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate	2B04	29315300
39.	993-13-5	Methylphosphonic acid	2B04	29314400
40.	1619-34-7	3-Quinuclidinol	2B09	29333500
41.	25333-42-0	R-(-)- 3-Quinuclidinol	2B09	29333500
42.	170836-68-7	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN 42595-45-9)	2B04	38249100
43.	294675-51-7	Phosphonic acid, methyl-, polyglycol ester (Exolit OP 560 TP)	2B04	38249200
44.	663176-00-9	Phosphonic acid, methyl-, polyglycol ester (Exolit OP 560)	2B04	38249200
45	70715-06-9	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	2B04	38249900
46	363626-50-	Bis(polyoxyethylene)	2B04	39072100

www.taxguru.in

	0	methylphosphonate		
47	63747-58-0	Poly(1,3-phenylene methyl phosphonate)	2B04	39112000