

## **Frequently Asked Questions**

### **1. Is notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025 a new notification?**

Notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025 is a fresh notification incorporating contents of erstwhile notification No. 50/2017-Customs dated 30.6.2017 and 30 erstwhile standalone Customs notifications. The list of the 30 notifications is mentioned in the *Annexure*.

### **2. What is contained in notification No. 44/2025-Customs dated 24<sup>th</sup> October, 2025?**

Vide notification No. 44/2025-Customs dated 24<sup>th</sup> October 2025 consequential amendments have been carried out in notifications No. 8/2020-Customs dated 2.2.2020 relating to Health Cess, notification No. 11/2018-Customs dated 2.2.2018 relating to Social Welfare Surcharge (SWS), notification No. 11/2021-Customs dated 1.2.2021 relating to Agriculture Infrastructure Development Cess (AIDC) and notification No. 52/2017-Customs dated 30.6.2017 relating to effective duty of goods under Chapter 27 to substitute references to the superseded notifications with the new entries in notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025.

### **3. What is the change notified in notification Nos. 18/2025-Central Tax (Rate), 18/2025-Union Territory Tax (Rate) and 18/2025-Integrated Tax (Rate) all dated 24<sup>th</sup> October, 2025?**

Vide notification Nos. 18/2025-Central Tax (Rate), 18/2025-Union Territory Tax (Rate) and 18/2025-Integrated Tax (Rate) all dated 24<sup>th</sup> October, 2025, consequential amendments have been carried out in notification No. 26/2018-Central Tax (Rate), notification No 26/2018-Union Territory Tax (Rate) and notification No. 27/2018-Integrated Tax (Rate) all dated 31<sup>st</sup> December, 2018, as amended, respectively. The notifications have been amended to substitute reference to erstwhile List 34 linked to S. No 359A of notification No. 50/2017-Customs dated 30.6.2017 with the new Lists 13, 14 and 15 corresponding to S. No 198 in notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025. Vide this entry IGST exemption continues to be provided to specified banks and entities.

**4. When do notification Nos. 44/2025-Customs, 45/2025-Customs and 18/2025-Central Tax (Rate), 18/2025-Union Territory Tax (Rate) and 18/2025-Integrated Tax (Rate) all dated 24<sup>th</sup> October, 2025 come into effect?**

Notification Nos. 44/2025-Customs, 45/2025-Customs and 18/2025-Central Tax (Rate), 18/2025-Union Territory Tax (Rate) and 18/2025-Integrated Tax (Rate) all dated 24<sup>th</sup> October, 2025 will come into effect on 1<sup>st</sup> November 2025.

**5. What is the reason behind issue of this notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025?**

This is a trade friendly measure. Notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025 has been issued by merging erstwhile notification No. 50/2017-Customs dated 30.6.2017 and 30 erstwhile standalone customs notifications. Therefore, instead of referring to 31 separate notifications, the exemptions/concessional rates contained in these 31 notifications are now available in this single notification.

**6. Has the existing customs duty/IGST exemptions/concessions notified under notification No. 50/2017-Customs dated 30.6.2017 and 30 standalone customs notifications been continued in the new notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025?**

Yes. Existing customs duty/IGST exemptions/concessions notified under notification No. 50/2017-Customs dated 30.6.2017 and the 30 erstwhile standalone customs notifications mentioned in the *Annexure* have been continued barring two minor changes as below:

- (i) S. No. 5 of notification No. 39/96 -Customs dated 23.7.1996 has been modified to provide duty exemption on the supplies by Air India Engineering Services Limited (M/s AIESL) and it now covers three specific B-737 and two specific B-777 aircrafts maintained and operated by Indian Air Force.
- (ii) S. No. 166A of notification No. 50/2017-Cus which had prescribed 5% BCD for bulk drugs used in the manufacture of Poliomyelitis Vaccine (inactivated and live) and Monocomponent Insulins has been removed.

**7. Why has the changes been made in S. No. 5 of notification No. 39/96-Customs dated 23.7.1996?**

Vide erstwhile S No. 5 of notification No. 39/96-Customs dated 23.7.1996, exemption was provided to supplies made out of warehoused goods belonging to Air-India International and covered two specific 737 aircrafts maintained and operated by the Indian Air Force for use of Government of India for the purpose of certain special assignments. The entry has been modified to provide exemption to supplies by Air India Engineering Services Limited (M/s AIESL) and the current entry now covers three specific B-737 and two specific B-777 aircrafts maintained and operated by Indian Air Force.

**8. Why has S. No. 166A of notification No. 50/2017-Customs prescribing 5% BCD for bulk drugs used in the manufacture of Poliomyelitis Vaccine (inactivated and live) and Monocomponent Insulins been removed?**

There were two entries covering these bulk drugs with BCD at 5% and Nil. Vide erstwhile S. No. 166A of notification No. 50/2017-Cus, 5% BCD was prescribed on bulk drugs used in the manufacture of Poliomyelitis Vaccine (inactivated and live) and Monocomponent Insulins. However, under another entry, Nil BCD was already available on bulk drugs used in the manufacture of Poliomyelitis Vaccine (inactivated and live) and Monocomponent Insulins (erstwhile S. No. 167(D) of notification No. 50/2017-Customs dated 30.6.2017). Therefore, a review was done and it has been decided to omit the entry prescribing 5% rate. In the new notification, these bulk drugs will continue to attract nil duty rate vide S. No 103 (ii) of notification No. 45/2025-Customs dated 24<sup>th</sup> October, 2025.

**9. Is there any change in the validity of the exemptions?**

There is no change in the validity of the exemptions notified across various years. Unless otherwise specified, the conditional exemptions/concessions on basic customs duty will lapse as per provisions of Section 25(4A) of the Customs Act.

**Annexure**

| <b>S. No</b> | <b>Notification</b>                |
|--------------|------------------------------------|
| 1.           | 1/2025-Customs dated 16-1-2025     |
| 2.           | 57/2022- Customs dated 17-11-2022  |
| 3.           | 32/2019- Customs dated 30-9-2019   |
| 4.           | 19/2019- Customs dated 6-7-2019    |
| 5.           | 86/2017- Customs dated 14-11-2017  |
| 6.           | 36/2017- Customs dated 30-6-2017   |
| 7.           | 37/2017- Customs dated 30-6-2017   |
| 8.           | 29/2017- Customs dated 30-6-2017   |
| 9.           | 41/2017 - Customs dated 30-6-2017  |
| 10.          | 32/2017- Customs dated 30-6-2017   |
| 11.          | 30/2017- Customs dated 30-6-2017   |
| 12.          | 16/2017- Customs dated 20-4-2017   |
| 13.          | 5/2017- Customs dated 2-2-2017     |
| 14.          | 130/2010- Customs dated 23-12-2010 |
| 15.          | 81/2005 - Customs dated 8-9-2005   |
| 16.          | 121/2003- Customs dated 1-08-2003  |
| 17.          | 25/1998- Customs dated 02-06-1998  |
| 18.          | 39/1996- Customs dated 23-7-1996   |
| 19.          | 51/1996- Customs dated 23-7-1996   |
| 20.          | 50/1996- Customs dated 23-7-1996   |
| 21.          | 154/1994- Customs dated 13-7-1994  |
| 22.          | 152/1994- Customs dated 13-7-1994  |
| 23.          | 148/1994- Customs dated 13-7-1994  |
| 24.          | 147/1994 - Customs dated 13-7-1994 |
| 25.          | 146/1994 - Customs dated 13-7-1994 |
| 26.          | 104/1994- Customs dated 16-3-1994  |
| 27.          | No. 80- Customs dated 29-8-1970    |
| 28.          | 207/89 - Customs dated 17-7-1989   |
| 29.          | No. 326- Customs dated 23-12-1983  |
| 30.          | No. 3- Customs dated 08-1-1957     |