

## **Key tariff changes in the Union Budget 2024-25 pertaining to electronics hardware sector**

- Basic Customs Duty (BCD) has been reduced from 20% to 15% on the following by inserting new S. Nos.5F, 13C and 23 in the Notification No.57/2017-Customs dated 30.06.2017 by Notification No.34/2024-Customs dated 23.07.2024:
  - Printed Circuit Board Assembly (PCBA) of cellular mobile phone
  - Charger or Adapter of cellular mobile phone
  - Cellular mobile phone
  
- The Chapter Nos.40, 70 and 76 have been added in addition to the Chapter Nos.39 and 73 at S.No.6D of Notification No.57/2017-Customs dated 30.06.2017 by Notification No.34/2024-Customs dated 23.07.2024.
  
- The Chapter No.40 has been added in addition to the Chapter No.39 at S.No.6F of Notification No.57/2017-Customs dated 30.06.2017 by Notification No.34/2024-Customs dated 23.07.2024.
  
- BCD has been exempted on the following goods for use in the manufacture of Connectors by inserting new S. Nos.131A, 131B and 225B in the Notification No.25/1999-Customs dated 28.02.1999 by Notification No.34/2024-Customs dated 23.07.2024:
  - Fine barrier or Met gold replenishers
  - Fortron Resin (Polysulphones)
  - Golden eye nickel makeup solutions
  - Golden eye nickel concentrate
  - Nickel additive solutions for plating
  - Surclean for plating bath
  - NFACID/NF TIN for plating
  
- BCD has been exempted on Oxygen Free Copper for use in the manufacture of Resistors by inserting new S. No.215A in the Notification No.25/1999-Customs dated 28.1999 by Notification No.34/2024-Customs dated 23.07.2024.

- The Notification No.25/1998-Customs dated 02.06.1998 has been extended till 31.03.2029 by Notification No.38/2024-Customs dated 23.07.2024.
- The Notification No.25/1999-Customs dated 28.02.1999 has been extended till 31.03.2029 by Notification No.34/2024-Customs dated 23.07.2024.
- The Notification No.25/2002-Customs dated 01.03.2002 has been extended till 31.03.2029 by Notification No.34/2024-Customs dated 23.07.2024.
- The Notification No.134/94-Customs dated 22.06.1994 has been extended till 31.03.2029 by Notification No.38/2024-Customs dated 23.07.2024.
- The validity of the various entries of Notification No. 50/2017-Customs dated 30.06.2017 has been extended by Notification No. 30/2024-Customs dated 23.07.2024.

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