GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

The fitment of rates of goods were discussed today during the 14th GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for goods at nil rate, 5%, 12%, 18% and 28% to be levied on certain goods. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes.

GST rates for certain goods like textile, footwear, biris, precious metals, etc. are yet to be decided by the GST Council. The footnote below the table gives the list of such goods.

S. No.	Chapter	Nil	5%	12%	18%	28%
1.	**1** (Live animals)	All goods other than live horses [0101 Live asses, mules and hinnies 0102 Live bovine animals 0103 Live swine 0104 Live sheep and goats 0105 Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. 0106 Other live animal such as Mammals, Birds, Insects]	-	Live horses [01012100, 010129]	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
2.	2 (Meat and edible meat offal)	All goods other than in frozen state and put up in unit containers. [0201 Meat of bovine animals, fresh and chilled. 0203 Meat of swine, fresh or chilled. 0204 Meat of sheep or goats, fresh or chilled. 0205 Meat of horses, asses, mules or hinnies, fresh or chilled. 0206 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh or chilled. 0207 Meat and edible offal, of the poultry of heading	-	1. All goods in frozen state and put up in unit containers [**0202**, 0203, 0204, 0205, 0206, 0207, 0208, 0209] 2. Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked put up in unit containers [0209] 3. Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal put up in unit containers [0210]	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		0105, fresh or chilled. 0208 Other meat and edible meat offal, fresh or chilled. 0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled.				
3.	**3** (Fish, crustaceans, molluscs & other aquatic invertebrates)	1. Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state 2. All goods, other than processed, cured or in frozen state 1. 0301 Live fish.	All goods (other than fish seeds, prawn / shrimp seed) **processed, cured or in frozen state** 1. 0303 Fish, **frozen**, excluding fish fillets and other fish meat of heading 0304 2. 0304 Fish fillets and other fish meat (whether or not minced), **frozen**.	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		2. 0302 Fish, **fresh or chilled**, excluding fish fillets and other fish meat of heading 0304 **3.** 0304 Fish fillets and other fish meat (whether or not minced), **fresh or chilled.** 4. 0306 Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water, **chilled**. 5. 0307 Molluscs, whether in shell or not,	3. 0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption 4. 0306 Crustaceans, whether in shell or not, **frozen**, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, **frozen**, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption. 5. 0307 Molluscs, whether in shell or not, **frozen**, dried, salted or in brine; aquatic invertebrates other than			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, **fresh, chilled.** 6. 0308 Aquatic invertebrates other than crustaceans and molluscs, live, **fresh or chilled**.	crustaceans and molluscs, **frozen**, dried, salted or in brine; flours, meals and pellets of aquatic invertebra other than crustaceans, fit for human consumption 6. 0308 Aquatic invertebrates other than crustaceans and molluscs, **frozen**, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process: flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, **fit for human consumption.**			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
4.	**4** (Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified)	1. Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, **excluding Ultra High Temperature (UHT) milk** [0401] 2. Eggs Birds' eggs, in shell, fresh, preserved or cooked [0407] 3. Curd [0403, 0406], 4. Lassi [0403], 5. Butter milk [0403] 6. Chena or paneer [0406],	All goods not specified elsewhere. 1. Ultra High Temperature (UHT) milk [0401] 2. 0402 Milk and cream, concentrated or containing added sugar or other sweetening matter including **skimmed milk powder**, milk food for babies, excluding condensed milk. 3. 0403 Cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	1. **Butter and other fats** (ghee, butter oil, etc.) and oils derived from milk; dairy spreads [0405] 2. **Cheese** [0406]	1. Condensed milk [04029110, 04029920]	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		other than put up in unit containers and bearing a registered brand name. 7. 0409 Natural honey, other than put up in unit container and bearing a registered brand name.	4. 0404 Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included. 5. Chena or paneer put up in unit container and bearing a registered brand name [0406]. 6. 0408 Birds' eggs, **not in shell**, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved,			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			whether or not containing added sugar or other sweetening matter. 7. 0409 Natural honey, put up in unit container and bearing a registered brand name. 8. 0410 Edible products of animal origin, not elsewhere specified or included.			
5.	5 (Products of animal origin, not elsewhere specified or included)	1. Human hair, unworked, whether or not washed or scoured; waste of human hair [0501] 2. Semen including frozen semen [0511]	All goods not specified elsewhere 1. 0502 **Pigs', hogs' or boars' bristles and hair**; badger hair and other brush making hair; waste of such bristles or hair. 2. 0503 – blank in tariff 3. 0504 **Guts, bladders** and stomachs of animals	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			(other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked. 4. 0505 **Skins and other parts of birds**, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers 5. 0506 **Bones and horn-cores**, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			and waste of these products. 6. 0507 **Ivory,** tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, **unworked or simply prepared** but not cut to shape; powder and waste of these products. 7. 0508 **Coral and similar materials**, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof. 8. 0509 – blank in tariff			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			9. 0510 **Ambergris, castoreum, civet** and musk; cantharides; bile, whether or not dried; **glands and other animal products** used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved. 10. 0511 Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption, other than semen including frozen semen.			
6.	6 (Live trees and other plants;	1. All goods	-	-	-	-

S. No.	Chapter	Nil	5%	12%	18%	28%
	bulbs, roots and the like; cut flowers and ornamental foliage)					
7.	7 (Edible vegetables, roots and tubers)	Fresh vegetables, roots and tubers other than those in **frozen or preserved state** 1. 0701 Potatoes, fresh or chilled. 2. 0702 Tomatoes, fresh or chilled. 3. 0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. 4. 0704 Cabbages, cauliflowers, kohlrabi, kale	1. Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower; 2. 0710 Vegetables (uncooked or cooked by steaming or boiling in water), **frozen**. **3.** 0711 Vegetables **provisionally preserved** (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), **but unsuitable in that state for immediate consumption.** 4. 0714 Manioc, arrowroot, salep, Jerusalem	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		and similar edible brassicas, fresh or chilled. 5. 0705 Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled. 6. 0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. 7. 0707 Cucumbers and gherkins, fresh or chilled. 8. 0708 Leguminous vegetables, shelled or	artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, **frozen or dried,** whether or not sliced or in the form of pellets.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		unshelled, fresh or chilled. 9. 0709 Other vegetables, fresh or chilled. 10. 0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. 11. 0713 **Dried leguminous vegetables, shelled,** whether or not skinned or split. 12. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes				

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.				
8.	8 (Edible fruit and nuts; peel of citrus fruit or melons)	**Fresh fruits** other than in frozen state or preserved 1. 0801 **Coconuts, fresh or dried**, whether or not shelled or peeled. 2. 0802 Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.),	1. 0802 Dried a**reca** nuts, whether or not shelled or peeled,. All goods, other than dry fruits, in **frozen state or preserved**. 1. 0811 Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter. 2. 0812 Fruit and nuts, provisionally preserved (for	**Dry fruits** 2. 0801 Brazil nuts and **cashew nuts**, fresh or **dried**, whether or not shelled or peeled. 3. 0802 Other nuts, **dried**, whether or not shelled or peeled, such as **Almonds**, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), **Pistachios**, Macadamia nuts, Kola nuts (Cola spp.), other than **areca** nuts.	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts. **3.** 0803 Bananas, including plantains, **fresh or dried** 4. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, **fresh**. **5.** 0805 Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit,	example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption. 3. 0814 Peel of citrus fruit or melons (including watermelons), frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	4. 0804 **Dates**, figs, pineapples, avocados, guavas, mangoes and mangosteens, **dried**. 5. 0806 Grapes, **dried**, and **raisins** 6. 0813 Fruit, **dried**, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of Chapter 8.		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), **fresh.** **6.** 0806 Grapes, **fresh** 7. 0807 Melons (including watermelons) and papaws (papayas), fresh. 8. 0808 Apples, pears and quinces, **fresh.** 9. 0809Apricots, cherries, peaches (including nectarines), plums and sloes, **fresh**.				

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		10. 0810 Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, **fresh**. 11. 0814 Peel of citrus fruit or melons (including				

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		watermelons), **fresh**.				
9.	9 (Coffee, tea, mate and spices) Mate a bitter infusion of the leaves of a South American shrub.	1. All goods of seed quality 2. 0901 Coffee beans, not roasted. 3. Unprocessed green leaves of tea [0902], 4. Fresh ginger [09101110] and fresh turmeric [09103010] other than in processed form	All goods not specified elsewhere 1. 0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion, other than coffee beans not roasted. 2. 0902 Tea, whether or not flavoured, other than unprocessed green leaves of tea. 3. 0903 Maté. 4. 0904 Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			of the genus Pimenta. 5. 0905 Vanilla. 6. 0906 Cinnamon and cinnamon-tree flowers. 7. 0907 Cloves (whole fruit, cloves and stems). 8. 0908 Nutmeg, mace and cardamoms. 9. 0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries, other than of seed quality. 10. 0910 Ginger other than fresh ginger, saffron, turmeric (curcuma) other than fresh turmeric, thyme, bay leaves, curry and other spices.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
10.	10 (Cereals)	All goods [other than those put up in unit container and bearing a registered brand name]. 1. 1001 Wheat and meslin 2. 1002 Rye 3. 1003 Barley 4. 1004 Oats 5. 1005 Maize (corn) 6. 1006 Rice 7. 1007 Grain sorghum 8. 1008 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi]	-	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
11.	11 (Products of milling industry; malt; starches; inulin; wheat gluten)	1. Flour [1101, 1102, 1105, 1106] Aata, maida, besan etc. [other than those put up in unit container and bearing a registered brand name]. 2. 1101 Wheat or meslin flour. 3. 1102 Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. 4. 1103 Cereal groats, meal and pellets, other than those put up in unit container and bearing a	All goods not specified elsewhere. 1. 1103 Cereal groats, meal and pellets, put up in unit container and bearing a registered brand name. 2. 1104 Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground [i.e. of oats, maize or other cereals] 3. 1105 Meal, powder, flakes, granules and pellets of potatoes. 4. 1106 Meal and powder of the dried leguminous	1. Starches; inulin [1108]	1. Malt, whether or not roasted [1107]	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		registered brand name. 5. 1105 Flour, of potatoes. 6. 1106 **Flour, of the dried leguminous vegetables of heading 0713 (pulses)**, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc.	vegetables of heading 0713 (pulses), of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of **singoda**, etc. 5. 1109 00 00 Wheat gluten, whether or not dried			
12.	12 (Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	All goods of seed quality 1. 1201 Soya beans, whether or not broken. 2. 1202 Ground-nuts, not roasted or	All goods other than of seed quality 1. 1201 Soya beans, whether or not broken. 2. 1202 **Ground-nuts**, not roasted or otherwise cooked,	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		otherwise cooked, whether or not shelled or broken. 3. 1204 Linseed, whether or not broken. 4. 1205 Rape or colza seeds, whether or not broken. 5. 1206 Sunflower seeds, whether or not broken. 6. 1207 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Saffower (Carthamus	whether or not shelled or broken. 3. 1203 Copra 4. 1204 Linseed, whether or not broken. 5. 1205 Rape or colza seeds, whether or not broken. 6. 1206 Sunflower seeds, whether or not broken. 7. 1207 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Saffower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken. 7. 1209 Seeds, fruit and spores, of a kind used for sowing. 8. Hop cones, fresh [1210]. 9. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar	8. Flour and meals of oil seeds or oleaginous fruits, other than those of mustard [1208] 9. Hop cones, dried, whether or not ground, powdered or in the form of pellets; lupulin [1210]. 10. Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered [1211]. 11. Locust beans, seaweeds and other algae, sugar beet and sugar cane, frozen or dried, whether or not ground; fruit stones			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		purpose, fresh or chilled [1211]. 10. Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled [1212]. 11. Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets [1213] 12. Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and	and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included [1212].			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		similar forage products, whether or not in the form of pellets 1214].				
13.	13 (Lac; gums, resins and other vegetable saps and extracts)	1. Lac and Shellac [1301]	1. 1301 Natural gums, resins, gum-resins and oleoresins (for example, balsams), other than lac and shellac. 2. Compounded asafoetida commonly known as heeng [1301] 3. Guar meal or guar gum refined split [1302]	-	All goods not specified elsewhere 1. 1302 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products; **other than Guar meal or guar gum refined split**.	-
14.	14 (Vegetable plaiting materials; vegetable products, not elsewhere	1. Betel leaves [14049040]	All goods not specified elsewhere 1. 1401 Vegetable materials of a kind used primarily for plaiting (for	-	1. Indian katha [14049050]	-

S. No.	Chapter	Nil	5%	12%	18%	28%
	specified or included)		example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark). 2. 1404 Vegetable products not elsewhere specified or included such as cotton linters, Cotton linters, Soap nuts, Hard seeds, pips, hulls and nuts, of a kind used primarily for carving, coconut shell, unworked, Rudraksha seeds; other than Betel leaves and Indian katha.]			
15.	15 (Animal and vegetable fats and oils and their cleavage products;	-	Vegetable fats and oils [1507 to 1516] 2. 1507 Soya-bean oil and its fractions, whether or	Animal fats and oils [1501 to 1506] 1. 1501 Pig fat (including lard) and poultry fat, other	1. Margarine, Linoxyn [solidified linseed oil]; edible mixtures or preparations of animal or vegetable fats or oils or of	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	prepared edible fats; animal or vegetable waxes)		not refined, but not chemically modified. 3. 1508 Ground-nut oil and its fractions, whether or not refined, but not chemically modified. 4. 1509 Olive oil and its fractions, whether or not refined, but not chemically modified. 5. 1510 Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509 6. 1511 Palm oil and its fractions,	than that of heading 0209 or 1503. 2. 1502 Fats of bovine animals, sheep or goats, other than those of heading 1503. 3. 1503 Lard stearin, lard oil, oleo stearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared. 4. 1504 Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified. 5. 1505 Wool grease and fatty substances derived therefrom (including lanolin). 6. 1506 Other animal fats and oils and their fractions, whether or not	fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516 [1517] 2. Glycerol, crude; glycerol waters and glycerol lyes [1520 00 00], 3. Vegetable waxes, etc. [1521] 4. Degras, residues resulting from the treatment of fatty substances or animal or vegetable waxes [1522]	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			whether or not refined, but not chemically modified. 7. 1512 Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified. 8. 1513 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified. 9. 1514 Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. 10. 1515 Other fixed vegetable fats	refined, but not chemically modified. 7. 1516 Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. 8. 1518 Animal fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of Animal or vegetable fats or oils or of fractions of different		

S. No.	Chapter	Nil	5%	12%	18%	28%
			and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. 11. 1516 Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. 12. 1518 Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	fats of oils of this chapter, not elsewhere specified of included.]		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
16.	16 (Preparations of meat, of fish or of crustaceans, molluscs or other aquatic vertebrates)	-	-	All goods 1. 1601 Sausages and similar products, of meat, meat offal or blood; food preparations based on these products. 2. 1602 Other prepared or preserved meat, meat offal or blood. 3. 1603 Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. 4. 1604 Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs. 5. 1605 Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.	-	-
17.	17 (Sugar and sugar confectionery)	1. Cane jaggery (gur) [1701]	1. Beet sugar, cane sugar, **khandsari** sugar [1701]	-	1. Refined sugar **containing added flavouring or**	1. Molasses [1703] 2. Chewing gum / bubble gum and white

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			2. Palmyra sugar [1702]		**colouring matter**, sugar cubes [1701 91, 1701 99] 2. All goods falling under 1702 [**lactose, maple syrup, glucose, dextrose, fructose, invert sugar,** artificial honey, etc.], other than palmyra sugar 3. Sugar confectionery (excluding white chocolate and bubble / chewing gum) [1704]	chocolate, not containing cocoa [1704]
18.	18 (Cocoa and cocoa preparations)	-	1. Cocoa beans whole or broken, raw or roasted [1801] 2. Cocoa shells, husks, skins and other cocoa waste [1802] and 3. Cocoa paste whether or not de-fatted [1803]	-	-	1. Cocoa butter, fat and oil [1804] 2. Cocoa powder, not containing added sugar or sweetening matter [1805] and 3. Chocolates and other food preparations containing cocoa [1806]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
19.	19 (Preparations of cereals, flour, starch or milk; pastrycooks' products)	1. **Puffed rice**, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki [1904] 2. **Pappad**, by whatever name it is known, except when served for consumption [1905] 3. **Bread** (branded or otherwise), except when served for	1. Mixes and doughs for the preparation of bread, pastry and other baker's wares [1901] 2. **Pizza bread** [1905] 3. Seviyan (vermicelli) [1902] 4. Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. (sabudana) [1903] 5. Rusks, toasted bread and similar toasted products [1905 40 00].	-	1. Preparations for infant use, put up for retail sale [1901] 2. Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared. [1902] 3. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [1904] 4. Waffles and wafers other than coated with chocolate or containing chocolate [1905 32] 5. Pastries and cakes [1905 90 10]	1. Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included, other than preparations for infant use put up for retail sale and mixes and doughs for the preparation of bakers' wares. 2. Waffles and wafers **coated with chocolate**

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		consumption and pizza bread [1905]				**or containing chocolate** [1905 32]
20.	20 (Preparations of vegetables, fruits, nuts or other parts of plants)	-	-	1. All goods of 2009 i.e. fruit juices, vegetable juices 2009 Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.]	All goods not specified elsewhere 1. 2001 Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. 2. 2002 Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. 3. 2003 Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid. 4. 2004 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					5. 2005 Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006. 6. 2006 Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised). 7. 2007 **Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes**, obtained by cooking, whether or not containing added sugar or other sweetening matter. 8. 2008 **Fruit, nuts and other edible parts of plants, otherwise prepared or**	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; such as Ground-nuts, Cashew nut, roasted, salted or roasted and salted, Other roasted nuts and seeds, squash of Mango, Lemon, Orange, Pineapple or other fruits	
21.	21 (Miscellaneous edible preparations)	1. Prasadam [2106] supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.	1. **Sweetmeats** [2106 90]	1. Roasted chicory [2101 30] 2. Roasted coffee substitutes [2101 30] 3. Extracts and essences thereof [2101 30] 4. Yeasts and prepared baking powders [2102] 5. Texturised vegetable proteins (soya bari) [2106].	All goods not specified elsewhere 1. 2101 20 **Extracts, essences and concentrates of tea or mate**, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate (i.e. instant tea, quick	1. **Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee (i.e. instant coffee, coffee aroma, etc.) [2101]** 2. Mixed condiments and mixed seasonings; mustard flour and

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				6. 2106 90 Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form.	brewing black tea, tea aroma, etc.) 2. 2103 **Sauces** and preparations therefor. 3. 2104 **Soups and broths** and preparations therefor; homogenised composite food preparations. 4. 2105 **Ice cream and other edible ice**, whether or not containing cocoa. 5. 2106 All kinds of **food mixes including instant food mixes,** soft drink concentrates, **Sharbat**, Betel nut product known as "**Supari**", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients,	meal and prepared mustard, other sauces and prearations therefor [2103] 3. Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, **Custard powder [2106].** 4. **Pan masala** [2106 90 20]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					Diabetic foods; other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form**.**	
22.	22 (Beverages, spirit and vinegar)	1. Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] [2201] 2. Non-alcoholic Toddy, Neera [2201] 3. **Tender coconut water** put up in unit container and bearing a registered	-	1. **Ice and snow** [2201 90 10] 2. **Soya milk drinks** [2202 90 10] 3. **Fruit pulp or fruit juice based drinks** [2202 90 30] 4. **Tender coconut water** put up in unit container and bearing a registered brand name [2202 90 90] 5. Beverages containing milk [2202 90 30]	All goods not **specified elsewhere** 1. 2201 Waters, including natural or artificial mineral waters and aerated waters, **not containing added sugar or other sweetening matter nor flavoured.** 2. 2207 **Ethyl alcohol** and other spirits, denatured, of any strength. 3. 2209 **Vinegar** and substitutes for vinegar obtained from acetic acid.]	1. Other non-alcoholic beverages [2202 90 90] 2. **Aerated waters, <u>containing added sugar or other sweetening matter or flavoured</u> [2202 10]**

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		brand name [2202 90 90]				
23.	23 (Residues and waste from the food industries; prepared animal fodder)	1. Aquatic feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [2302, 2304, 2305, 2306, , 2309]	All goods not specified elsewhere 1. 2301 **Flours, meals and pellets, of meat or meat offal**, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves. 2. 2303 **Residues of starch manufacture and similar residues, beet-pulp,** bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. 3. 2307 Wine lees; argol. [**Lees**	-	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			refers to deposits of dead yeast or residual yeast and other particles that precipitate, or are carried by the action of "fining", to the bottom of a vat of wine after fermentation and aging. Argol –tartar obtained from wine fermentation]			
24.	24 (Tobacco and manufactured tobacco substitutes)	-	1. Tobacco leaves [under reverse charge]	-	-	1. All goods not specified elsewhere, other than biris.
25,	25 (Salt; sulphur; earths and stone; plastering materials, lime and cement)	1. Common salt, by whatever name it is known, including iodized and other fortified salts, sendha namak [rock salt], kala namak [2501 00 10]	All goods not specified elsewhere 1. 2501 Salt other than common salt. 2. 2502 Unroasted iron pyrites. 3. 2503 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	1. Marble and travertine blocks [2515 12 10] 2. Granite blocks [2516].	1. Sulphur recovered as by-product in refining of crude oil [2503 00 10]	1. Marble and travertine, **other than blocks** [2515 12 20, 2515 12 90] 2. Granite, other than blocks [2516] 3. Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			4. 2504 Natural graphite. 5. 2505 **Natural sands** of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26. 6. 2506 Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. 7. 2507 Kaolin and other kaolinic clays, whether or not calcined. 8. 2508 Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite,			form of clinkers [2523]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			whether or not calcined; mullite; chamotte or dinas earths. 9. 2509 Chalk. 10. 2510 Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk. 11. 2511 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816. 12. 2512 Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			13. 2513 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated. 14. 2514 Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. **15.** 2515 Ecaussine and other calcareous monumental or building stone; alabaster **[other than marble Marble and travertine]** 16. 2516 Porphyry, basalt, **sandstone and other monumental or building stone**,			

S. No.	Chapter	Nil	5%	12%	18%	28%
			whether or not roughly trimmed or merely cut, by sawing or otherwise, **into blocks or slabs** of a rectangular (including square) shape. 17. 2517 **Pebbles, gravel, broken or crushed stone**, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and			

S. No.	Chapter	Nil	5%	12%	18%	28%
			powder of stones heading 2515 or 2516 whether or not it treated. 18. 2518 Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix. 19. 2518 10 dolomite, Not calcined or sintered 20. 2519 Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			before sintering; other magnesium oxide, whether or not pure. 21. 2520 **Gypsum; anhydrite;** plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. 22. 2521 Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. 23. 2522 **Quicklime, slaked lime** and hydraulic lime, other than calcium oxide and hydroxide of heading 2825. 24. 2524 Asbestos.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			25. 2525 Mica, including splitting; mica waste. 26. 2526 Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc. 27. 2528 Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 28. 2529 Feldspar; leucite, nepheline and nepheline syenite; fluorspar. 29. 2530 Mineral substances not			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			elsewhere specified or included.			
26.	26 (Ores, slag and ash)	-	All ores and concentrates [2601 to 2617] 1. 2601 Iron ores and concentrates, including roasted iron pyrites 2. 2602 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight. 3. 2603 Copper ores and concentrates. 4. 2604 Nickel ores and concentrates. 5. 2605 Cobalt ores and concentrates.	-	All goods not specified elsewhere, **that is other slag, dross, ash and residues** [2619, 2620, 2621] 1. 2619 Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel. 2. 2620 Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds. 3. 2621 Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			6. 2606 Aluminium ores and concentrates. 7. 2607 Lead ores and concentrates. 8. 2608 Zinc ores and concentrates. 9. 2609 Tin ores and concentrates. 10. 2610 Chromium ores and concentrates. 11. 2611 Tungsten ores and concentrates. 12. 2612 Uranium or thorium ores and concentrates. 13. 2613 Molybdenum ores and concentrates. 14. 2614 Titanium ores and concentrates. 15. 2615 Niobium, tantalum, vanadium or zirconium ores and concentrates.			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			16. 2616 Precious metal ores and concentrates. 17. 2617 Other ores and concentrates 1. Granulated slag (slag sand) from the manufacture of iron or steel [2618]			
27.	27 (Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)	-	1. Coal; briquettes, ovoids and similar solid fuels manufactured from coal [2701] 2. Lignite, whether or not agglomerated, excluding jet. [2702] 3. Peat (including peat litter), whether or not agglomerated [2703] 4. Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon [2704]	1. Bio-gas	All goods not specified elsewhere 1. 2707 Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene	1. Avgas [2710]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			5. Tar distilled from coal, from lignite or from peat [2706] **6. Kerosene PDS** 7. Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases **(LPG) for supply to household domestic consumers** or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited. 8. Coal gas, water gas, producer gas and similar gases, other than petroleum gases		2. 2708 Pitch and pitch coke, obtained from coal tar or from other mineral tars. 3. 2710 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; **[other than Avgas and <u>Kerosene PDS</u>]**, such as Superior kerosene Oil (SKO), Fuel oil, Base oil, Jute batching oil and textile oil, Lubricating oil, Waste oil **[Other**	

S. No.	Chapter	Nil	5%	12%	18%	28%
			and other gaseous hydrocarbons [2705]		**than petrol, Diesel and ATF, not in GST]** 9. 2711 Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases **(LPG) for supply to household domestic consumers** or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited,]	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					4. 2712 Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. 5. 2713 Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. 6. 2714 Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks. 7. 2715 Bituminous mixtures based on natural asphalt, on natural bitumen, on	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	
28.	28 (Inorganic chemicals)	-	1. Thorium oxalate 2. Enriched KBF4 (enriched potassium fluroborate) 3. Enriched elemental boron 4. Nuclear fuel 5. Nuclear grade sodium [2805 11] 6. Heavy water and other nuclear fuels [2845] 7. Compressed air [2853]	1. Medicinal grade hydrogen peroxide [2847] 2. Anaesthetics [28] 3. Potassium Iodate [28] 4. Iodine [2801 20] 5. Micronutrients, which are covered under serial number 1(f) of Schedule 1, Part (A) of the Fertilizer Control Order, 1985 and are manufactured by the manufacturers which are registered under the Fertilizer Control Order, 1985 6. Dicalcium phosphate (DCP) of animal feed grade conforming to IS	All goods not specified elsewhere 1. 2801 Fluorine, chlorine, bromine and iodine. 2. 2802 Sulphur, sublimed or precipitated; colloidal sulphur. 3. 2803 Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). 4. 2804 Hydrogen, rare gases and other non-metals. 5. 2805 Alkali or alkaline-earth metals; rare-earth metals, scandium and	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				specification No.5470 : 2002 7. Steam	yttrium, whether or not intermixed or interalloyed; mercury. 6. 2806 Hydrogen chloride (hydrochloric acid); chloro sulphuric acid. 7. 2807 Sulphuric acid; oleum. 8. 2808 Nitric acid; sulphonitric acids. 9. 2809 Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined. 10. 2810 Oxides of boron; boric acids. 11. 2811 Other inorganic acids and other inorganic oxygen compounds of non-metals. 12. 2812 Halides and halide oxides of non-metals.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					13. 2813 Sulphides of non-metals; commercial phosphorus trisulphide. 14. 2814 Ammonia, anhydrous or in aqueous solution. 15. 2815 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. 16. 2816 Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium. 17. 2817 Zinc oxide; zinc peroxide. 18. 2818 Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					19. 2819 Chromium oxides and hydroxides. 20. 2820 Manganese oxides. 21. 2821 Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe2O3. 22. 2822 Cobalt oxides and hydroxides; commercial cobalt oxides. 23. 2823 Titanium oxides. 24. 2824 Lead oxides; red lead and orange lead. 25. 2825 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides,	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					hydroxides and peroxides. 26. 2826 Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts. 27. 2827 Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides. 28. 2828 Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites. 29. 2829 Chlorates and perchlorates; bromates and perbromates; iodates and periodates. 30. 2830 Sulphides; polysulphides, whether or not chemically defined.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					31. 2831 Dithionites and sulphoxylates. 32. 2832 Sulphites; thiosulphates. 33. 2833 Sulphates; alums; peroxosulphates (persulphates). 34. 2834 Nitrites; nitrates. 35. 2835 Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. 36. 2836 Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate. 37. 2837 Cyanides, cyanide oxides and complex cyanides.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					38. 2839 Silicates; commercial alkali metal silicates. 39. 2840 Borates; peroxoborates (perborates). 40. 2841 Salts of oxometallic or peroxometallic acids. 41. 2842 Other salts of inorganic acids or peroxoacids (including aluminosilicates whether or not chemically defined), other than azides. 42. 2843 Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals. 43. 2844 Radioactive chemical elements and radioactive	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products. 44. 2846 Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals. 45. 2847 Hydrogen peroxide, whether or not solidified with urea. 46. 2848 Phosphides, whether or not chemically defined, excluding ferrophosphorus. 47. 2849 Carbides, whether or not chemically defined. 48. 2850 Hydrides, nitrides, azides,	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849. 49. 2852 Inorganic or organic compounds of mercury ,whether or not chemically defined, excluding amalgams	
29.	29 (Organic chemicals)	-	-	1. Gibberellic acid	All goods not specified elsewhere 2. 2901 Acyclic hydrocarbons 3. 2902 Cyclic hydrocarbons 4. 2903 Halogenated derivatives of hydrocarbons. 5. 2904 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons,	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					whether or not halogenated. 6. 2905 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. 7. 2906 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. 8. 2907 Phenols; phenol-alcohols. 9. 2908 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. 10. 2909 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					(whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives. 11. 2910 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives. 12. 2911 Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. 13. 2912 Aldehydes, whether or not with	

S. No.	Chapter	Nil	5%	12%	18%	28%
					other oxygen function; cyclic polymers of aldehydes; paraformaldehyde. 14. 2913 Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912. 15. 2914 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. 16. 2915 Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					or nitrosated derivatives. 17. 2916 Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. 18. 2917 Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. 19. 2918 Carboxylic acids with additional oxygen function and	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. 20. 2919 Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives. 21. 2920 Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives. 22. 2921 Amine-function compounds.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					23. 2922 Oxygen-function amino-compounds. 24. 2923 Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined. 25. 2924 Carboxyamide-function compounds; amide-function compounds of carbonic acid. 26. 2925 Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. 27. 2926 Nitrile-function compounds. 28. 2927 Diazo-, azo- or azoxy-compounds. 29. 2928 Organic derivatives of	

S. No.	Chapter	Nil	5%	12%	18%	28%
					hydrazine or of hydroxylamine. 30. 2929 Compounds with other nitrogen function. 31. 2930 Organo-sulphur compounds. 32. 2931 Other organo-inorganic compounds. 33. 2932 Heterocyclic compounds with oxygen hetero-atom(s) only. 34. 2933 Heterocyclic compounds with nitrogen hetero-atom(s) only. 35. 2934 Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds. 36. 2935 Sulphonamides 37. 2936 Provitamins and vitamins, natural or reproduced by synthesis (including	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. 38. 2937 Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. 39. 2938 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
30.	30 (Pharmaceutical products)	1. Human Blood and its	1. Animal or Human Blood Vaccines [3002, 3006]	All goods not specified elsewhere	1. Nicotine polacrilex gum	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		components [3002]. 2. All types of contraceptives [3006]	2. Diagnostic kits for detection of all types of hepatitis 3. Desferrioxamine injection or deferiprone 4. Cyclosporin **5.** Medicaments (including veterinary medicaments) **used in bio-chemic systems and not bearing a brand name** 6. Oral re-hydration salts 7. Drugs or medicines including their salts and esters and diagnostic test kits, specified in **List 3 or List 4 ap**pended to the notification No.12/2012-Customs, dated the 17th March, 2012, dated the 17th March, 2012.	1. 3001 Glands and other organs **for organo-therapeutic uses,** dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included 2. 3002 **Animal blood prepared for therapeutic, prophylactic or diagnostic uses**; antisera and other blood fractions and modified immunological products, whether or not obtained by means of		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			8. **Formulations manufactured from the bulk drugs specified in List 1** of notification No.12/2012-Central Excise, dated the 17th March, 2012, dated the 17th March, 2012.	biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products 3. 3003 **Medicaments** (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvaedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments. 4. 3004 Medicaments (excluding goods of heading 30.02, 30.05		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including **Ayurvaedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale**. 5. 3005 Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up		

S. No.	Chapter	Nil	5%	12%	18%	28%
				in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. 6. 3006Pharmaceutical goods specified in Note 4 to this Chapter such as **Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics**; sterile surgical or denatal adhesion barriers, whether or not		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				absorbable, etc., Waste pharmaceuticals [other than contraceptives].		
31.	31 (Fertilisers)	1. Organic manure, other than put up in unit containers and bearing a brand name.	-	1. Fertilisers, other than those which are clearly not to be used as fertilizers [31]	1. All goods which are clearly not to be used as fertilisers [31]	-
32.	32 (Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks)	-	1. Wattle extract, quebracho extract, chestnut extract 2. Enzymatic preparations for pretanning [3202]	1. Fountain pen ink [3215] 2. Ball pen ink [3215]	All goods not specified elsewhere 1. 3201 **Tanning extracts of vegetable origin;** tannins and their salts, ethers, esters and other derivatives. 2. 3202 **Synthetic organic tanning substances;** inorganic tanning substances; tanning preparations, whether or not containing	11. **Paints and varnishes** (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers [3208, 3209] 12. **Other paints and varnishes** (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather [3210] 13. **Artists', students' or signboard painters' colours, modifying**

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					natural tanning substances. 3. 3203 **Colouring matter of vegetable or animal origin** (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. 4. 3204 **Synthetic organic colouring matter,** whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent	**tints,** amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings [3213] 14. **Glaziers'** putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like [3214]

S. No.	Chapter	Nil	5%	12%	18%	28%
					brightening agents or as luminophores, whether or not cemically defined 5. 3205 **Colour lakes**; preparations as specified in Note 3 to this Chapter based on colour lakes. 6. 3206 **Other colouring matter;** preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. 7. **Prepared pigments,** prepared opacifiers, prepared colours, vitrifiable enamels, glazes, engobes (slips), liquid lustres, and other similar	

S. No.	Chapter	Nil	5%	12%	18%	28%
					preparations of a kind used in ceramic, enamelling or glass industry [3207] **8.** 3211 **Prepared driers.** 9. 3212 **Pigments (including metallic powders and flakes)** dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for reta 10. 3215 **Printing ink, writing or drawing ink** and other inks, whether or not concentrated or solid.	
33.	33 (Essential oils and resinoids,	1. Kumkum, Bindi, Sindur, Alta [3304]	-	1. Tooth powder [3306 10 10]	1. 3301Essential oils (terpeneless or not), including concretes	All goods not specified elsewhere

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	perfumery, cosmetic or toilet preparations)			2. Agarbatti and other odoriferous preparations which operate by burning [3307 41 00]	and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases. 2. 3302 Mixtures of odoriferous substances and	1. 3303 Perfumes and toilet waters. 2. 3304 Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. 3. 3305 Preparations for use on the hair such as Shampoos, Hair lacquers, Hair cream, Hair dyes (natural, herbal or synthetic) [except Hair oil -3305 9011, 3305 90 19] 4. 3306 Preparations for oral or dental hygiene, including and powders; yarn used to clean between the teeth (dental floss), in individual retail packages [except dentifrices –

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages; such as Synthetic perfumery compounds [including Fractionated / de-terpenated mentha oil (DTMO), De-mentholised oil (DMO), Spearmint oil, Mentha piperita oil] 1. Hair oil [3305 9011, 3305 90 19] 2. Dentrifices - Toothpaste [3306 10 20]	Toothpaste - 3306 10 20]. 5. 3307 Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties; such as Pre-shave, shaving or after-shave Preparations, Shaving cream, Personal deodorants and antiperspirants.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
34.	34 (Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, dental waxes and dental preparations with a basis of plaster)	-	1. Sulphonated castor oil, fish oil or sperm oil [3402]	3. Candles, tapers and the like [3406]	1. 3401 [except 340130] **Soap**; organic surface-active products and preparations **for use as soap, in the form of bars, cakes, moulded pieces or shapes,** whether or not containing soap; 2. 3404 - Artificial waxes and prepared waxes [3404]	**All goods not specified elsewhere** 1. 340130 - Organic surface-active products and preparations for washing the skin, **in the form of liquid or cream** and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent 2. 3402 Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						3. 3403 Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals 4. 3404 Artificial waxes and prepared waxes. 5. 3405 Polishes and creams, for footwear,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404 6. 3407 Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)
35.	35 (Aluminoidal substances; modified starches; glues; enzymes)	-	-	-	All goods 1. Casein, caseinates and other casein derivatives; casein glues [3501] 2. Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives [3502]. 3. Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass;	-

S. No.	Chapter	Nil	5%	12%	18%	28%
					other glues of animal origin, excluding casein glues of heading 3501 [3503] 4. Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed; including Isolated soya protein [3504] 5. Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches [3505]. 6. Prepared glues and other prepared adhesives, not elsewhere specified or included; products	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg [3506]. 7. Enzymes, prepared enzymes [3507]	
36.	36 (Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations)	-	1. Handmade safety matches [3605 00 10]	-	1. **Propellant powders [3601].** 2. **Safety fuses;** detonating fuses; percussion or detonating caps; igniters; electric detonators [3603]. 1. **Matches** [3605]	All goods not specified elsewhere 1. 3602 **Prepared explosives,** other than propellant powders; such as Industrial explosives. 2. 3604 **Fireworks, signalling flares,** rain rockets, fog signals and other pyrotechnic articles. 3. 3606 Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter; such as liquid or liquefied-gas fuels in containers of a

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						kind used for filling or **refilling cigarette or similar lighters**.
37.	37. (Photographic or cinematographic goods)	-	-	1. 3701 **Photographic plates and film** for x-ray for medical use. 2. Photographic plates and films including cinematographic film [3705, 3706]; such as Children's films certified by the Central Board of Film Certification to be "Children's Film", Documentary Shorts, and Films certified as such by the Central Board of Film Certification, News Reels and clippings, Advertisement Shorts, and Films, Teaching aids including film strips of educational nature.	All goods not specified elsewhere 1. 3701 **Photographic plates and film in the flat,** sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs; such as Instant print film, Cinematographic film (other than for x-ray for Medical use). 2. 3702 **Photographic film in rolls**, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls,	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					sensitised, unexposed. 3. 3703 **Photographic paper, paperboard** and textiles, sensitised, unexposed. 4. 3704 **Photographic plates, film, paper, paperboard and textiles,** exposed but not developed. 5. 3706 Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track. 6. 3707 **Chemical preparations for photographic uses** (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					portions or put up for retail sale in a form ready for use.	
38.	38 (Miscellaneous chemical products)	1. Municipal waste, sewage sludge, clinical waste	-	1. Silicon wafers [3818]	1. Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures [3801] 2. Activated carbon; activated natural mineral products; animal black, including spent animal black [3802] 3. Tall oil, whether or not refined [3803]. 4. Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates [3804]	All goods not specified elsewhere 1. 3811 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. 2. 3813 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. **3.** 3814 Organic composite solvents and thinners, not elsewhere specified or included; **prepared**

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					5. Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent [3805]. 6. Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums [3806] 7. Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch [3807]	**paint or varnish removers.** 4. 3819 Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. 5. 3820 Anti-freezing preparations and prepared de-icing fluids.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					8. **Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products** [3808] 9. Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included [3809] 10. Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or	

S. No.	Chapter	Nil	5%	12%	18%	28%
					welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods [3810] 11. Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.; such as Vulcanizing agents for rubber [3812] 12. Reaction initiators, reaction accelerators and catalytic preparations, not	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					elsewhere specified or included. [3815] 13. Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801 [3816] 14. Mixed alkylbenzenes and mixed alkylnaphthalenes, etc. [3817] 15. Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics [3818]; other than silicon wafers. 16. Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of	

S. No.	Chapter	Nil	5%	12%	18%	28%
					plant, human or animal cells [3821]. 17. Diagnostics or laboratory reagents, etc. [3822] 18. Industrial monobolic fatty acids, acid oils from refining; industrial fatty alcohols [3823] 19. Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; including Ready mix concrete (3824 50 10), retarders used in printing industry (3824 90), Salts for curing or salting (3824 90 16), Surface	

S. No.	Chapter	Nil	5%	12%	18%	28%
					tension reducing agents (3824 90 17), Water treatment chemicals (3824 90 22), Stencil correction fluid (3824 90 24), Precipitated Silica (3824 90 25) [3824]. 20. 3825 Residual products of the chemical or allied industries, not elsewhere specified or included; [except municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.] 21. Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals [3826].	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
39.	39 (Plastics and articles thereof)	1. Plastic bangles	-	1. Feeding bottles.	All goods not specified elsewhere 1. Primary polymers [all goods falling under 3901 to 3913] 2. Ion exchangers based on primary polymers [3914] 3. Waste, parings and scrap, of plastics [3915] 4. All goods including canes of plastics [3916] 5. Tubes, pipes and hoses, and fittings therefor, of plastics [3917] 6. Self-adhesive plates, sheets, film, foil, etc. of plastics [3919] 7. Other plates, sheets, film, foil, etc. of plastics [3920, 3921] 8. Articles for conveyance or packing of goods, etc. of plastics [3923]	1. Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics [3918] 2. Baths, shower baths, sinks, wash basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware of plastics [3922] 3. Other articles of plastics and articles of other materials of headings 3901 to 3914 [except bangles of plastic (3926 40 11) and PVC Belt Conveyor (3926 90 10)] [3926]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					1. Tableware, kitchenware, other household articles and Hygiene or toilet articles, of plastics [3924] 9. Builder's wares of plastics, not elsewhere specified (like reservoirs, vats, shutters, containers, doors and windows and their frames, thresholds, blinds etc.) [3925] 10. PVC Belt Conveyor (3926 90 10)]	
40.	40 (Rubber and articles thereof)	1. Condoms and contraceptives [4014]	1. Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip [4001] 2. Toy balloons made of natural rubber latex [4016] 3. Pneumatic tyres or inner tubes, of	1. Latex Rubber Thread [4007] 2. Surgical rubber gloves or medical examination rubber gloves [4015] 3. Nipples of feeding bottles [4014]	All goods not specified elsewhere 1. 4002 **Synthetic rubber and factice derived from oils,** in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this	1. **New pneumatic tyres, of rubber used** in motor cars, buses or lorries, aircraft, motor cycles etc [4011] [**other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws**.]

S. No.	Chapter	Nil	5%	12%	18%	28%
			rubber, of a kind used on/in **bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws** [4011, 4013]		heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobutene-isoprene (butyl) rubber (IIR), Ethylene-propylene-Non-conjugated diene rubber (EPDM) 2. 4003 **Reclaimed rubber** in primary forms or in plates, sheets or strip. 3. 4004 **Waste, parings and scrap of rubber** (other than hard rubber) and powders and granules obtained therefrom. 4. 4005 **Compounded rubber,** unvulcanised, in primary forms or in plates, sheets or strip.	2. Retreaded or used tyres and flaps [4012] 3. Inner tubes of rubber [4013] [**other than of a kind used on/in bicycles, cycle -rickshaws and three wheeled powered cycle rickshaws**.] 4. Other articles of vulcanised rubber including **Floor coverings and mats, rubber boats or dock fenders, air mattress**, rubber cots for textile industry, cushions, of vulcanised rubber (**other than erasers**) [4016] 5. Hard rubber and articles of Hard Rubber (including printers rollers and textile rollers and cyclostyling rollers) [4017]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					5. 4006 **Other forms** (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), **of unvulcanised rubber**. 6. 4007 **Vulcanised rubber thread** and cord, other than latex rubber thread. 7. 4008 **Plates, sheets, strip**, rods and profile shapes, of vulcanised rubber **other than hard rubber**. 8. 4009 **Tubes, pipes and hoses**, **of vulcanised rubber** other than hard rubber, with or without their fittings (for example, joints, elbows, flanges). 9. 4010 **Conveyor or transmission belts** or	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					belting, of vulcanised rubber. 10. 4014 **Hygienic or pharmaceutical articles** (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber; such as **Hot water bottles, Ice bags** [other than Sheath contraceptives, Rubber contraceptives, male (condoms), Rubber contraceptives, female (diaphragms), such as cervical caps]. 11. 4015 **Articles of apparel and clothing accessories** (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					rubber [other than Surgical gloves]. 12. Erasers [4016].	
41.	41 [Raw Hides and Skins (other than Fur skins) and Leather]	-	Raw hides, skins, tanned or crust hides and skins, not further prepared [4101 to 4106] 1. 4101 Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. 2. 4102 Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-	All goods, that is leather further prepared, etc. [4107 to 4115] 1. 4107 Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114. **4107 to 4111 Blank in Tariff**. 2. 4112 Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not	-	-

S. No.	Chapter	Nil	5%	12%	18%	28%
			dressed or further prepared), whether or not with wool on or split. 3. 4103 Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split. 4. 4104 Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared. 5. 4105 Tanned or crust skins of sheep or lambs, without wool on, whether or not split,	split, other than leather of heading 4114. 3. 4113 Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114. 4. 4114 Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather. 5. 4115 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			but not further prepared. 6. 4106 Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.]	leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		
42.	42 [Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)]	-	-	1. Gloves specially designed for use in sports [4203]	-	All goods not specified elsewhere 1. 4201 Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material. 2. 4202 Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, to-bacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper 3. 4203 Articles of apparel and clothing accessories, of leather or of composition leather. **4204 Blank in Tariff**.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						4. 4205 Other articles of leather or of composition leather. 5. 4206 Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.
43.	43 (Furskin and artificial fur; manufacturers thereof)	-	-	-	1. 4301 Raw furskins, including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103; of mink, of lamb, of fox, etc. 2. 4302 Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than	All goods not specified elsewhere 1. 4303 Articles of apparel, clothing accessories and other articles of furskin. 2. 4304 Articles of artificial fur.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					those of heading 4303; such as Calf skins, with hair on, tanned or dressed, Hides or skins of other bovine and equine animals with hair on, tanned or dressed, etc. 3. 4304 Artificial fur; Artificial fur as trimmings and embellishments for garments, made ups, knitwear, plastic and leather goods.	
44.	44 (Wood and articles of wood, wood charcoal)	1. Firewood or fuel wood [4401] 2. Wood charcoal (including shell or nut charcoal), whether or not agglomerated [4402]	1. Wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms [4401]	All goods not specified elsewhere 1. 4404 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked,	1. Wood in the rough [4403] 2. Wood sawn or chipped [4407] 3. All goods [**other than for match splints**] [4408] 4. Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped	1. **Particle board, Oriented Strand Board (OSB)** and similar board (for example, wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like. 2. 4405 Wood wool; wood flour. 3. 4406 Railway or tramway sleepers (cross-ties) of wood. 4. The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; c. Rice Husk Board; d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board	(tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed [4409] 5. Resin bonded bamboo mat board, with or without veneer in between 6. Bamboo flooring tiles 7. Tableware and Kitchenware of wood [4419]	**other than specified boards** [4410] 2. **Fibre board of wood or other ligneous materials,** whether or not bonded with resins or other organic substances, **other than specified boards** [4411] 3. **Plywood, veneered panels** and similar laminated wood [4412] 4. **Densified wood, in blocks,** plates, strips, or profile shapes [4413] 5. Wooden frames for paintings, photographs, mirrors or similar objects [4414] 6. Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				h. Particle/fibre board manufactured from agricultural crop residues. 5. 4415 Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood. 6. 4416 Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves. 7. 4417 Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		panels, shingles and shakes [4418] 7. Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				8. 4420 Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94. 9. 4421 Other articles of wood; such as clothes hangers, Spools, cops, bobbins, sewing thread reels and the like of turned wood for various textile machinery, Match splints, Pencil slats, Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures, Parts of domestic decorative articles used as		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				tableware and kitchenware [other than Wood paving blocks, articles of densified wood not elsewhere included or specified, Parts of domestic decorative articles used as tableware and kitchenware]		
45.	45 (Cork and articles of cork)	-	-	1. 4501 Natural cork, raw or simply prepared.	All goods not specified elsewhere 1. 4501 Waste cork; crushed, granulated or ground cork. 2. 4502 Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers). 3. 4503 Articles of natural cork such	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					as Corks and Stoppers, Shuttlecock cork bottom. 4. 4504 Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.]	
46.	46 (Manufactures of straw, of esparto or of other plaiting materials; Basket-ware and wickerwork)	-	-	All goods 1. 4601 Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetables materials	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				such as of Bamboo, of rattan, of Other Vegetable materials. 2. 4602 Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah.		
47.	47 [Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard]	-	-	All goods 1. 4701 Mechanical wood pulp. 2. 4702 Chemical wood pulp, dissolving grades. 3. 4703 Chemical wood pulp, soda or sulphate, other than dissolving grades. 4. 4704 Chemical wood pulp, sulphite, other than dissolving grades.	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				5. 4705 Wood pulp obtained by a combination of mechanical and chemical pulping processes. 6. 4706 Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material. 7. 4707 Recovered (waste and scrap) paper or paperboard.]		
48.	48 (Paper and paperboard; articles of paper pulp, of paper or of paperboard)	1. Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the	**1. Newsprint, in rolls or sheets [4801]**	1. Uncoated paper and paperboard, uncoated kraft paper, greaseproof paper, glassine paper, composite paper etc. [4802, 4804, 4805, 4806 20 00, 4806 40 10, 4807, 4808, 4810, 4817] 2. Aseptic packaging paper [4811]	All goods not specified elsewhere 1. 4803 **Toilet or facial tissue stock, towel or napkin stock and similar paper** of a kind used for household or sanitary purposes, cellulose wadding	1. Wall paper and similar wall coverings [4814]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		Government, Postal items, like **envelope, Post card etc., sold by Government,** rupee notes when sold to the Reserve Bank of India & Cheques, lose or in book form [4802, 4817]		3. Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks [4817]. 4. Cartons, boxes and cases of corrugated paper or paper board [4819] 5. Exercise book, graph book, & laboratory note book [4820] 6. Kites [4823] 7. Paper pulp moulded trays [4823] 8. Braille paper [4823 90 11] 9. Paper splints for matches, whether or not waxed, Asphaltic roofing sheets	and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets. 2. 4806 **Vegetable parchment, tracing papers** and other glazed transparent or translucent papers, in rolls or sheets. 3. 4809 **Carbon paper, self-copy paper** and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets. 4. 4811 **Paper, paperboard, cellulose wadding**	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810 [Other aseptic packaging paper and 5. 4812 **Filter blocks, slabs** and plates, of paper pulp. 6. 4813 **Cigarette paper,** whether or not cut to size or in the form of booklets or tubes. **7. 4815 – Blank in Tariff** **8.** 4816 **Carbon paper, self-copy paper** and other copying or transfer	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes. **9.** 4817 **Envelopes, letter cards, plain postcards** and correspondence cards, of paper or paperboard; [other than boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery including writing blocks]. **10.** 4818 **Toilet paper and similar paper,** cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, or paper pulp, paper, cellulose wadding or webs of cellulose fibres. **11.** 4820 **Registers, account books, note books,** order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					forms, interleaved carbon sets and other articles of stationary, of paper or paperboard; and book covers, of paper or paperboard [including Albums for samples or for collections]. **12.** 4821 **Paper or paperboard labels** of all kinds, whether or not printed. **13.** 4822 **Bobbins, spools, cops and similar** supports of paper pulp, paper or paperboard (whether or not perforated or hardened). **14.** 4823 **Other paper, paperboard, cellulose wadding and webs** of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard,	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					cellulose wadding or webs of cellulose fibres [other than paper pulp moulded trays]	
49.	49 (Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans)	1. **Printed books, including Braille books** [4901] and **newspaper, periodicals & journals [4902]**, maps, atlas, chart & globe [4905] [4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material. 4905 Maps and hydrographic or	4901 Brochures, leaflets and similar printed matter, whether or not in single sheets	All goods not specified elsewhere 1. 4903 **Children's picture, drawing or colouring books.** 2. 4904 **Music, printed or in manuscript,** whether or not bound or illustrated. 3. 4906 **Plans and drawings for architectural, engineering,** industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic	-	-

S. No.	Chapter	Nil	5%	12%	18%	28%
		similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.]		reproductions on sensitised paper and carbon copies of the foregoing. 4. 4907 **Unused postage, revenue or similar stamps** of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title. 5. **Transfers (decalcomanias**) [4908] 6. 4909 **Printed or illustrated postcards;** printed cards bearing personal greetings, messages or announcements,		

S. No.	Chapter	Nil	5%	12%	18%	28%
				whether or not illustrated, with or without envelopes or trimmings. 7. 4910 **Calendars of any kind**, printed, including calendar blocks. 8. 4911 **Other printed matter, including printed pictures** and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				similar purposes reproduced with the aid of computer or any other devices.		
65.	65 (Headgear and parts thereof)	-	-	-	1. Safety headgear such as helmets [6506 10] 1. 6504 Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. 2. 6505 Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	All goods not specified elsewhere [**other than helmets, textile head gears]** 2. 6501 Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. 3. 6502 Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. 4. 6503 – Blank in Tariff.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						5. 6506 Other headgear, whether or not lined or trimmed. 6. 6507 Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.
66.	66 (Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof)	-	-	All goods 1. 6601 Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas). 2. 6602 Walking-sticks, seat-sticks, whips, riding-crops and the like. 3. 6603 Parts, trimmings and accessories of articles of heading 6601 or 6602.]	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
67.	67 (Prepared feathers and down and articles made of feather or of down - artificial flowers; articles of human hair)	-	-	1. Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof [6701 all goods]	-	All goods not specified elsewhere 1. 6702 Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit. 2. 6703 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. 3. 6704 **Wigs, false beards, eyebrows and eyelashes,** switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
68.	68 (Articles of stone, plaster, cement, asbestos, mica or similar material)	-	-	1. Sand lime bricks 2. Fly ash bricks.	1. 6804 Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials 2. 6805 Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up; such as Abrasive cloths, Emery or	All goods not specified elsewhere 1. 6801 **Setts, curbstones** and flagstones, of natural stone (except slate). 2. 6802 **Worked monumental or building stone** (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); **of marble, travertine and alabaster, of Granite, of Other calcareous stone**. 3. 6803 Worked slate and articles of slate or of agglomerated slate.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					corundum coated paper, Flint coated paper, Glass or sand coated paper. 3. 6806 Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or chapter 69. 4. 6811 Articles of asbestos-cement, of cellulose fibre-cement or the like.	4. 6807 Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). 5. 6808 **Panels, boards, tiles, blocks and similar articles of vegetable fibre**, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. 6. 6809 Articles of plaster or of compositions based on plaster; such as Boards, sheets, panels, tiles and similar articles, not ornamented. 7. 6810 Articles of cement, of concrete or of artificial stone, whether or not reinforced; such as

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						Tiles, flagstones, bricks and similar articles, Building blocks and bricks, Cement bricks, Prefabricated structural components for Building or civil engineering, Prefabricated structural components for building or civil engineering. 8. 6812 Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						9. 6813 Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textiles or other materials. 10. 6814 Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. 11. 6815 Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						elsewhere specified or included.
69.	69 (Ceramic products)	1. Earthen pot and clay lamps [6912 00 40]	1. Building bricks [6904 10 00] 2. Bricks of fossil meals or similar siliceous earths [6901 00 10] 3. Earthen or roofing tiles [6905 10 00]	-	1. Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths. [all goods of 6902, 6903] 1. 6911 Tableware, kitchenware, other household articles and toilet articles, of porcelain or china. 2. 6912 Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china [other than Earthen pot and clay lamps].	All goods not specified elsewhere 2. 6901 Blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. 3. 6903 Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths. 4. 6904 Ceramic flooring blocks, support or filler tiles and the like.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						5. 6905 Chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods. 6. 6906 Ceramic pipes, conduits, guttering and pipe fittings. 7. 6907 Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics 8. 6908 Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. 9. 6909 Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. 10. 6910 Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures. 11. 6913 Statuettes and other ornamental ceramic articles. 12. 6914 Other ceramic articles.
70.	70 (Glass and glassware)	1. Bangles (except those made from precious metals) [7018]	-	1. Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns [7020]	1. Glasses for corrective spectacles [7015 10] 2. 7001 Cullet and other waste and scrap of glass; glass in the mass. 3. 7002 Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	All goods not specified elsewhere 1. 7003 Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					4. 7010 Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass. 5. 7013 Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018). 6. 7015 Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres	2. 7004 Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. 3. 7005 Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked. 4. 7006 Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. 5. 7007 Safety glass, consisting of toughened (tempered) or laminated glass.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					and their segments, for the manufacture of such glasses. 7. 7017 Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. 8. 7018 Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitaion jewelery; glass microsphers not exceeding 1 mm in diameter :	6. 7008 Multiple-walled insulating units of glass. 7. 7009 Glass mirrors, whether or not framed, including rear-view mirrors. 8. 7011 Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like. **9. 7012 – Blank in Tariff.** 10. 7014 Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked. 11. 7016 Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					9. 7019 Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)	of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms 12. 7020 Other articles of glass [other than Globes for lamps and lanterns, Founts for kerosene wick lamps, Glass chimneys for lamps and lanterns].
72.	72 (Iron and steel)	-	-	-	All goods 1. 7201 Pig iron and spiegeleisen in pigs, blocks or other primary forms.	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					2. 7202 Ferro-alloys. 3. 7203 Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms 4. 7204 Ferrous waste and scrap; remelting scrap ingots of iron or steel. 5. 7205 Granules and powders, of pig iron, spiegeleisen, iron or steel. 6. 7206 Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203).	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					7. 7207 Semi-finished products of iron or non-alloy steel. 8. 7208 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, **hot-rolled**, not clad, plated or coated. 9. 7209 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, **cold-rolled** (cold-reduced), not clad, plated or coated. 10. 7210 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. 11. 7211 Flat-rolled products of iron or non-alloy steel, of a width of	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					less than 600 mm, not clad, plated or coated. 12. 7212 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. 13. 7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel. 14. 7214 Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. 15. 7215 Other bars and rods of iron or non-alloy steel. 16. 7216 Angles, shapes and sections of iron or non-alloy steel.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					17. 7217 Wire of iron or non-alloy steel. 18. 7218 Stainless steel in ingots or other primary forms; semi-finished products of stainless steel. 19. 7219 Flat-rolled products of stainless steel, of a width of 600 mm or more. 20. 7220 Flat-rolled products of stainless steel, of a width of less than 600 mm not further worked than hot-rolled 21. 7221 Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel. 22. 7222 Other bars and rods of stainless steel; angles, shapes	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					and sections of stainless steel. 23. 7223 Wire of stainless steel. 24. 7224 Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel. 25. 7225 Flat-rolled products of other alloy steel, of a width of 600 mm or more of sillicon electrical steel 26. 7226 Flat-rolled products of other alloy steel, of a width of less than 600 mm. 27. 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. 28. 7228 Other bars and rods of other alloy steel; angles,	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. 29. 7229 Wire of other alloy steel.	
73.	73 (Articles of iron or steel)	-	-	1. Mathematical boxes, geometry boxes and colour boxes, pencil sharpeners [7310 or 7326] 2. Animal shoe nails [7317] 3. Utensils [7323] 4. Sewing needles [7319] 5. Kerosene burners, kerosene stoves and wood burning stoves of iron or steel [7321] 6. Table or kitchen or other household articles of iron & steel [7323]	All goods not specified elsewhere 1. 7301 Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel. 2. 7302 Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other	1. Stoves [other than kerosene stove and LPG stoves], ranges, grates, cookers (including those with subsidiary boilers for central heating), **barbecues, braziers, gas-rings, plate warmers** and similar non-electric domestic appliances, and parts thereof, of iron or steel [7321] 2. Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails 3. 7303 Tubes, pipes and hollow profiles, of cast iron. 4. 7304 Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel. 5. 7305 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel [7322] 3. Sanitary ware and parts thereof of iron and steel [7324]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					6. 7306 Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. 7. 7307 Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. 8. Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, and shutters, balustrades, pillars, and columns), of iron or steel; plates, rods,	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					angles, shapes, section, tubes and the like, prepared for using structures, of iron or steel [other than transmission towers] [7308] 9. Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7309] 10. Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7310] 11. Chain and parts thereof, of iron or steel falling under 7315 20, 7315 81, 7315, 82, 7315 89, 7315 90 [7315]. 12. 7311 Containers for compressed or liquefied gas, of iron or steel. 13. 7312 Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. 14. 7313 Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and	

S. No.	Chapter	Nil	5%	12%	18%	28%
					loosely twisted double wire, of a kind used for fencing, of iron or steel. 15. 7314 Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel. 16. Anchors, grapnels and parts thereof, of iron or steel [7316] 17. 7317 Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper. 18. 7318 Screws, bolts, nuts, coach	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. 19. 7319 Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included. 20. Springs and leaves for springs, of iron and steel [7320] 21. LPG stoves [7321] 22. 7323 iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					23. Other cast articles of iron or steel; such as Grinding balls and similar articles for mills, Rudders for ships or boats, Drain covers, Plates and frames for sewage water or similar system [7325] 24. Other articles of iron and steel, forged or stamped, but not further worked; such as Grinding balls and similar articles for mills, articles for automobiles and Earth moving implements, articles of iron or steel Wire, Tyre bead wire rings intended for use in the manufacture of tyres for cycles and cycle-rickshaws, Belt lacing of steel, Belt fasteners for machinery belts,	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					Brain covers, plates, and frames for sewages, water or similar system, Enamelled iron ware (excluding utensil & sign board), Manufactures of stainless steel (excluding utensils), Articles of clad metal [7326]	
74.	74 (Copper and articles thereof)	-	-	1. Utensils [7418] 2. Table or kitchen or other household articles of copper [7418]	All goods not specified elsewhere 1. 7401 Copper mattes; cement copper (precipitated copper). 2. 7402 Unrefined copper; copper anodes for electrolytic refining. 3. 7403 Refined copper and copper alloys, unwrought. 4. 7404 Copper waste and scrap.	1. All goods other than utensils i.e. sanitary ware and parts thereof of copper [7418] 2. Other articles of copper [including chain and parts thereof under 7419 10 and other articles under 7419 99] but not including metal castings under 7419 91 00 [7419]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					5. 7405 Master alloys of copper. 6. 7406 Copper powders and flakes. 7. 7407 Copper bars, rods and profiles. 8. 7408 Copper wire 9. 7409 Copper plates, sheets and strip, of a thickness exceeding 0.12.5 mm. 10. Copper foils [7410] 11. 7411 Copper tubes and pipes. 12. 7412 Copper tube or pipe fittings (for example, couplings, elbows, sleeves). 13. Stranded wires and cables [7413] 14. **7414 Blank in Tariff.** 15. 7415 Nails, tacks, drawing pins, staples (other than	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper. **16. 7416, 7417 Blank in Tariff]**	
75.	75 (Nickel and articles thereof)	-	-	-	All goods 1. 7501 Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy. 2. 7502 Unwrought nickel. 3. 7503 Nickel waste and scrap. 4. 7504 Nickel powders and flakes.	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					5. 7505 Nickel bars, rods, profiles and wire. 6. 7506 Nickel plates, sheets, strip and foil. 7. 7507 Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves). 8. Other articles of nickel; such as cloth, grill and netting, of nickel Wire, Electroplating anodes of nickel, Blanks ordinarily used for manufacturing tubes & pipes of nickel, Nickel screen, Other articles of nickel and nickel alloy [7508]	
76.	76 (Aluminium and articles thereof)	-	-	1. Utensils [7615] 2. Table or kitchen or other household articles of aluminium [7615]	All goods not specified elsewhere 1. 7601 Aluminium alloys; such as Ingots,	1. Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					Billets, Wire-bars, Wire-rods 2. 7602 Aluminium waste and scrap. 3. 7603 Aluminium powders and flakes. 4. 7604 Aluminium bars, rods and profiles. 5. 7605 Aluminium wire. 6. 7606 Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. 7. 7608 Aluminium tubes and pipes. 8. 7609 Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). 9. 7610 Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and	backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. [7607] 2. Doors, windows and their frames and thresholds for doors under 7610 10 00 [7610] 3. All goods other than utensils i.e. sanitary ware and parts thereof [7615].

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					bridge-sections, towers, lattice masts, roofs, roofing frameworks, balustrades, pillars and columns); aluminium plates. rods, profiles, tubes and the like, prepared for use in structures. 10. Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment [7611] 11. Aluminium casks, drums, cans, boxes, etc. [7612]	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					12. Aluminium containers for compressed or liquefied gas [7613] 13. Stranded wires and cables [7614] 14. 7616 Other articles of aluminium; such as nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles, cloth, grill, netting and fencing, of aluminium Wire.	
77.	77 (**blank in tariff**)					
78.	78 (Lead and articles thereof)	-	-	-	All goods 1. 7801 Unwrought lead. 2. 7802 Lead waste and scrap. **3.** 7803 **Blank in Tariff**	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					4. 7804 Lead plates, sheets, strip and foil; lead powders and flakes. **5.** 7805 **Blank in Tariff.** **6.** Other articles of lead (including sanitary fixtures and Indian lead seals) [7806]	
79.	79 (Zinc and articles thereof)	-	-	-	All goods 1. 7901 Unwrought zinc. 2. 7902 Zinc waste and scrap. 3. 7903 Zinc dust, powders and flakes. 4. 7904 Zinc bars, rods, profiles and wire. 5. 7905 Zinc plates, sheets, strip and foil. 6. Other articles of zinc including sanitary fixtures [7907]	-
80.	80	-	-	-	All goods	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
	(Tin and articles thereof)				1. 8001Unwrought tin. 1. 8002 Tin waste and scrap. 2. 8003 Tin bars, rods, profiles and wire] 3. Other articles of tin [8007]	
81.	81 (Other base metals; cermets; articles thereof)	-	-	-	All goods 1. Other base metals, such as Tungsten, Molybdenum, Tantalum, Magnesium, Cobalt mattes, and other intermediate products of cobalt metallurgy, Bismuth, Cadmium, Titanium, Zirconium, Antimony, Manganese, Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium),	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					rhenium and thallium, and cermets, including their waste scrap [other than Articles of other base metals and articles of cermets] [8101 to 8113] 2. Articles of other base metals and articles of cermets (other than waste and scrap) [8110 to 8113]	
82.	82 (Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal)	1. Agricultural implements manually operated or animal driven [8201] 2. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and	-	1. Pencil sharpeners and blades thereof [8214] 2. Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor [8211] 3. Paper knives [8114]	All goods not specified elsewhere 1. 8203 Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	1. Razors and razor blades (including razor blade blanks in strips) [8212] 2. Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives,); manicure or pedicure sets and instruments (including nail files); **other than** paper knives, pencil

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
		similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry [8201].			2. 8204 Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles. 3. 8205 Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks 4. 8206 Tools of two or more of the headings 8202 to	sharpeners and blades thereof [8214].

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					8205, put up in sets for retail sale. 5. 8207Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools 6. 8208 Knives and cutting blades, **for machines or for mechanical appliances**. 7. 8209 Plates, sticks, tips and the like for tools, unmounted, of cermets.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					8. 8210 Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. 9. 8213 Scissors, tailors' shears and similar shears, and blades therefor. 10. 8215 Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
83.	83 (Miscellaneous articles of base metal)	-	-	-	1. 8301 Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the	All goods not specified elsewhere 1. 8302 Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					foregoing articles, of base metal. 2. Bells, gongs and the like [8306] 3. Flexible tubing of base metal [8307] 4. Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal [8309] 5. Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base	trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal 2. 8303 Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. 3. 8304 Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403. 4. 8305 Fittings for loose-leaf binders or files, letter clips, letter

S. No.	Chapter	Nil	5%	12%	18%	28%
					metal powder, used for metal spraying [8311]	corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal. 5. 8308 Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal. 6. 8310 Sign-plates, name-plates, address-plates and

S. No.	Chapter	Nil	5%	12%	18%	28%
						similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405.]
84.	84 (Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof)	1. Handloom	1. Hand pumps and parts thereof [8413, 8414 90] 2. Solar water heater and system [8419 19] 3. Renewable energy devices & spare parts for their manufacture a) Bio-gas plant b) Solar power based devices c) Solar power generating system d) Wind mills and wind operated electricity generator	1. Nuclear fuel elements [8401] 2. Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps [8413] 3. Bicycle pumps, hand pumps etc. [8414 20 10, 8414 20 20 or 8414 90 12]. 4. Milking machines and dairy machinery [8434] 5. Sewing machines [8452]	All goods not specified elsewhere. 1. Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation [8401] 2. Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers [8402] 3. Central heating boilers other than those of heading 8402 [8403]	1. Spark-ignition reciprocating or rotary internal combustion piston engine [8407] 2. Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) [8408] 3. Parts suitable for use solely or principally with the engines of heading 8407 or 8408 [8409] 4. Pumps for dispensing fuel or lubricants of the type used in filling stations or garages under 8413 11(except hand pumps under 8413 11 10), Fuel, lubricating or cooling medium pumps for

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			e) Waste to energy plants/devices f) Solar lantern/solar lamp g) Ocean waves/tidal waves energy devices/plants	6. Composting Machines [8479]	4. Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units [8404] 5. Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers [8405] 6. Steam turbines and other vapour turbines [8406] 7. Hydraulic turbines, water wheels, and regulators therefor [8410] 8. Turbo-jets, turbo-propellers and other	internal combustion piston engines [under 8413 30], concrete pumps [8413 40 00], other rotary positive displacement pumps [under 8413 60] [8413] 5. Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters [8414] 6. Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated [8415] 7. Refrigerators, freezers and other refrigerating or freezing equipment,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					gas turbines - turbo-jets [8411] 9. Other engines and motors (Reaction engines other than turbo jets, Hydraulic power engines and motors, Pneumatic power engines and motors, other, parts) [other than wind turbine or engine] [8412] 10. 8416 Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. 11. 8417 Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	electric or other; heat pumps other than air conditioning machines of heading 8415 [8418] 8. Storage water heaters, non-electric under 8419 19 (except solar water heater and system), 8419 89 10 [Pressure vessels, reactors, columns or towers or chemical storage tanks] , 8419 89 20 [Glass lined equipment], 8419 89 30 [Auto claves other than for cooking or heating food, not elsewhere specified or included], 8419 89 40 [Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water] , 8419 89 60 [Plant growth chambers and rooms

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					12. 8420 Calendering or other rolling machines, other than for metals or glass, and cylinders therefor 13. Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases [8421] 14. 8425 Pulley tackle and hoists other than skip hoists; winches and capstans; jacks 15. Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane [8426] 16. 8431 Parts suitable for use solely or principally with the machinery of headings 8425 to 8430	and tissue culture chambers and rooms having temperature, humidity or light control], 8419 89 70 [Apparatus for rapid heating of semi-conductor devices , apparatus for chemical or physical vapour deposition on semiconductor wafers; apparatus for chemical vapour deposition on LCD substratus] [8419] 9. Dish washing machines, household [8422 11 00] and other [8422 19 00] [8422] 10. Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					17. 8435 Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages. 18. 8438 Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. 19. 8439 Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard. 20. 8440 Book-binding machinery, including book-sewing machines.	weights of all kinds [8423] 11. Fire extinguishers [8424] 12. Fork-lift trucks; other works trucks fitted with lifting or handling equipment [8427] 13. Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics) [8428] 14. Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers [8429] 15. Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					21. 8441 Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds. 22. 8442 Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished). 23. 8443 Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying	machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers [8430] 16. Printer, photo copying, fax machines, ink cartridges [8443] 17. Household or laundry-type washing machines, including machines which both wash and dry [8450] 18. Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines) [other than Braille typewriters,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					machines and facsimile machines, whether or not combined; parts and accessories thereof. 24. 8444 Machines for extruding, drawing, texturing or cutting man-made textile materials. 25. 8445 Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447 26. 8446 Weaving machines (looms).	electric or non-electric] [8472] 19. Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines [8476] 20. Machinery for preparing or making up tobacco, not specified or included elsewhere in this chapter [8478] 21. Passenger boarding bridges of a kind used in airports [8479 71 00] and other [8479 79 00]. 22. Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					27. 8447 Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting. 28. 8448 Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445,8446 or 8447 (for example, spindles and spindles flyers, card clothing,	boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints) [8483] 23. Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals [8484]

S. No.	Chapter	Nil	5%	12%	18%	28%
					combs, extruding nipples, shuttles, healds and heald frames, hosiery needles) 29. 8449 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. 30. 8451 Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste	

S. No.	Chapter	Nil	5%	12%	18%	28%
					to the base fabric or other support used in the manufacture of floor covering such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. 31. 8453 to 8471. 32. Braille typewriters, electric or non-electric [8472] 33. 8473 to 8475, 8477 all goods 34. 8479 Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter [other than Passenger boarding bridges of a kind used in airports (8479 71 00) and other (8479 79 00)]. 35. 8480 to 8482.	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					36. 8485 – Blank in Tariff 37. 8486 Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories. 38. Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features not specified or included elsewhere in this chapter [8487]	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
85.	85 (Electrical machinery and equipment and parts thereof; sound recorders and re-producers, television image and sound recorders and reproducers, and parts and accessories of such articles)	-	1. Renewable energy devices & spare parts for their manufacture a) Bio-gas plant b) Solar power based devices c) Solar power generating system d) Wind mills and wind operated electricity generator e) Waste to energy plants/devices f) Solar lantern/solar lamp g) Ocean waves/tidal waves energy devices/plants	1. Telephones for cellular networks or for other wireless networks [8517] and parts for their manufacture.	All goods not specified elsewhere. 1. Electric motors and generators (excluding generating sets) [8501] 2. Electric generating sets and rotary converters [8502] 3. Parts suitable for use solely or principally with the machines of heading 8502 [8503] 4. 8505 Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	1. Static converters (for example, rectifiers) and inductors [8504] 2. Primary cells and primary batteries [8506] 3. Electric accumulators, including separators therefor, whether or not rectangular (including square) [8507] 4. Vacuum cleaners [8508] 5. Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [8509] 6. Shavers, hair clippers and hair-removing appliances, with self-contained electric motor [8510] 7. Electrical ignition or starting equipment of a kind used for spark-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					5. Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss [8514] 6. Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets [8515]	ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines [8511] 8. Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles [8512] 9. Portable electric lamps designed to function by their own source of energy (for example,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					7. 8517 Telephone sets; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 . 8. 8518 Microphones and stands therefor. 9. 8523 Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of	dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512 [8513] 10. Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 [8516] 11. ISDN System[8517 69 10], ISDN Terminal Adaptor [8517 69 20],

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					discs, but excluding products of Chapter 37. 10. 8524 – Blank in Tariff 11. 8532 Electrical capacitors 12. 8533 Electrical resistors. 13. 8534 Printed Circuits 14. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts [8535] 15. 8538 Parts suitable for use solely or principally with the	X 25 Pads[8517 69 40] [8517] 12. Single loudspeakers, mounted in their enclosures [8518 21 00], Audio-frequency electric amplifiers [8518 40 00], Electric sound amplifier sets [8518 50 00], Parts [8518 90 00] [8518] 13. Sound recording or reproducing apparatus [8519] 14. Video recording or reproducing apparatus, whether or not incorporating a video tuner [8521] 15. Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521 [8522] 16. Transmission apparatus for radio-broadcasting or television, whether or not incorporating

S. No.	Chapter	Nil	5%	12%	18%	28%
					apparatus of heading 8535, 8536 or 8537. 16. 8540 Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). 17. 8541 Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; including photo voltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (led); mounted piezo-electric crystals";	reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video cameras recorders [8525] 17. Radar apparatus, radio navigational aid apparatus and radio remote control apparatus [8526] 18. Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock [8527] 19. Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					18. 8542 Electronic integrated circuits. 19. 8543 Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. 20. 8546 Electrical insulators of any material. 21. 8548 Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	radio-broadcast receiver or sound or video recording or reproducing apparatus [8528] 20. Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528 [8529] 21. Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608) [8530] 22. Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						heading 8512 or 8530 [8531] 23. Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts : connectors for optical fibres optical fibres, bundles or cables [8536] 24. Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						electricity, including those incorporating instruments or apparatus of chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517 [8537] 25. Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arclamps [8539] 26. Electrical machines and apparatus having individual functions, not specified or included elsewhere in this chapter [8543] 27. Insulated wire, cable All goods [8544] 28. Brushes under 8545 20 00 and goods under 8545 (including arc lamp carbon and battery carbon) [8545]

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						29. Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material [8547]
86.	86 [Railway or tramway locomotives, rolling-stocks and parts thereof; railway or tramway track fixtures and	-	All goods not specified elsewhere, [5% with no refund of ITC accumulation] 1. 8601 Rail locomotives powered from an external source of	-	1. Refrigerated containers [8609] 2. Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or	-

S. No.	Chapter	Nil	5%	12%	18%	28%
	fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds]		electricity or by electric accumulators. 2. 8602 Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof. 3. 8603 Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604. 4. 8604 Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).		more modes of transport [8609]	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			5. 8605 Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604). 6. 8606 Railway or tramway goods vans and wagons, not self-propelled. 7. 8607 Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof. 8. 8608 Railway or tramway track fixtures and fittings; mechanical (including electro-			

S. No.	Chapter	Nil	5%	12%	18%	28%
			mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.			
87.	87 (Vehicles other than railway or tramway rolling-stocks, and parts and accessories thereof)	-	1. 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	1. Tractors (except road tractors for semi-trailers of engine capacity more than 1800 cc) [8701] 2. Electrically operated vehicles, including two and three wheeled electric motor vehicles. 3. Bicycles and other cycles (including delivery tricycles), not motorised [8712], 4. Parts and accessories of bicycles and other	1. Cars for physically handicapped persons [8703] 2. Refrigerated motor vehicles [8704]	All goods not specified elsewhere. 1. 8702 Motor vehicles for the transport of ten or more persons, including the driver. 2. 8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				cycles (including delivery tricycles), not motorised, of 8712 [8714] 5. Self-loading or self-unloading trailers for agricultural purposes [87162000] 6. Hand propelled vehicles (e.g. hand carts, rickshaws and the like); **animal drawn vehicles** [8716 80]		cars [other than Cars for physically handicapped persons]. 3. 8704 Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]. 4. 8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit) 5. 8706 Chassis fitted with engines, for the motor vehicles of

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						headings 8701 to 8705. 6. 8707 Bodies (including cabs), for the motor vehicles of headings 8701 to 8705. 7. 8708 Parts and accessories of the motor vehicles of headings 8701 to 8705. 8. 8709 Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles. 9. 8710 Tanks and other armoured

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles. 10. 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars. 11. 8714 Parts and accessories of vehicles of headings 8711 and 8713. 12. 8715 Baby carriages and parts thereof. 13. 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand

S. No.	Chapter	Nil	5%	12%	18%	28%
						carts, rickshaws and the like); animal drawn vehicles]
88.	88 (Aircraft; spacecraft and parts thereof)	1. Spacecraft (including satellites) and suborbital and spacecraft launch vehicles [8802 60 00] 2. 8803 – Parts of goods of heading 8801	1. 8802 - Other aircraft (for example, helicopters, aeroplanes), **other than those for personal use** 2. 8803 – Parts of goods of heading 8802	-	1. Balloons and dirigibles, gliders and other non-powered aircraft [8801]. 2. Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto and parts thereof [8804]. 3. Aircraft launching gear, deck arrestor or similar gear; ground flying trainers and parts thereof [8805]	All goods not specified elsewhere. 1. 8802 – Aircrafts for personal use
89.	89 (Ships, boats and floating structures)	-	All goods not specified elsewhere. 1. 8901 Cruise ships, excursion boats, ferry-boats, cargo ships, barges	-	1. Vessels and other floating structures for breaking up [89080000]	1. Yachts and other vessels for pleasure or sports; rowing boats and canoes [8903] including floating structure used for casinos etc.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			and similar vessels for the transport of persons or goods. 2. 8902 Fishing vessels; factory ships and other vessels for processing or preserving fishery products. 3. 8904 Tugs and pusher craft. 4. 8905 Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms. 5. 8906 Other vessels, including warships and			

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			lifeboats other than rowing boats. 6. 8907 Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons). 7. Any chapter – parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907			
90.	90 (Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof)	1. Hearing aids [9021].	1. Coronary stents and coronary stent systems for use with cardiac catheters. 2. Artificial kidney 3. Disposable sterilized dialyzer or microbarrier of artificial kidney 4. Parts of the following goods, namely:- (i) Crutches; (ii) Wheel chairs; (iii) Walking frames; (iv) Tricycles; (v)	1. Spectacle lenses, contact lens [9001] 2. Blood glucose monitoring system (Glucometer) and test strips. 3. Patent Ductus Arteriousus. 4. Mathematical calculating instruments and pantographs [9017]. 5. Drawing instruments, Other drawing and marking	1. [9001] **Optical fibres and optical fibre bundles**; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	1. [9004] Goggles (other than corrective. 2. [9005] Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy. 3. [9006] Photographic (other than cinematographic) cameras; photographic

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
			Braillers; and (vi) Artificial limbs 5. Assistive devices, rehabilitation aids and other goods for disabled, specified in **List 32 appended to notification No.12/2012-** Customs, dated the 17th March, 2012 .	out instruments [9017]. 6. Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments [9018]. 7. Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus [9019]. 8. Other breathing appliances and gas masks, excluding	2. [9002] **Lenses, prisms, mirrors and other optical elements**, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked. 3. [9003] **Frames and mountings for spectacles, goggles** or the like, and parts thereof. 4. [9004] Spectacles, and the like, corrective, protective or other and goggles, corrective. 5. 9024 Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical	flashlight apparatus and flashbulbs other than discharge lamps of heading 8539. 4. [9007] Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus. 5. [9008] Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers. **6. 9009 – Blank in Tariff** 7. [9010] Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				protective masks having neither mechanical parts nor replaceable filters [9020]. 9. Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability [9021]. 10. Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, **for medical, surgical, dental or veterinary uses,** including radiography or	properties of materials (for example, metals, wood, textiles, paper, plastics). 6. 9025 Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments. 7. 9026 Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and	Chapter; negatoscopes; projection screens. 8. [9011] Compound optical microscopes, including those for photomicrography cinephotomicrography or microprojection. 9. [9012] Microscopes other than optical microscopes; diffraction apparatus. 10. [9013] Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter. 11. [9014] Direction finding compasses; other navigational

S. No.	Chapter	Nil	5%	12%	18%	28%
				radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light [9022].	apparatus of heading 9014, 9015, 9028 or 9032 8. 9027 Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and appratus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes 9. 9028 Gas, liquid or electricity	instruments and appliances. 12. [9015] Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders. 13. [9016] Balances of a sensitivity of 5 cg or better, with or without weights. 14. [9017] Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					supply or production meters, including calibrating meters therefor. 10. 9029 Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes. 11. 9030 Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiatioin	15. 9022 Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, for **other than medical, surgical, dental or veterinary uses**, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the light. 16. 9023 Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					12. 9031 Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors. 13. 9033 Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	
91.	91 (Clocks and watches and parts thereof)	-	-	1. Braille watches [9101, 9102]	1. 9103 Clocks with watch movements, excluding clocks of heading 9104. 2. 9105 Other clocks 3. 9109 Clock movements,	All goods not specified elsewhere. 1. 9101 Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal

S. No.	Chapter	Nil	5%	12%	18%	28%
					complete and assembled. 4. 9114 Other clock parts].	or of metal clad with precious metal 2. 9102 Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101 3. 9104 Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels 4. 9106 Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, timeregisters, time-recorders) 5. 9107 Time switches with clock or

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						watch movement or with synchronous motor 6. 9108 Watch movements, complete and assembled 7. 9110 Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements 8. 9111 Watch cases and parts thereof 9. 9112 Clock cases and cases of a similar type for other goods of this chapter, and parts thereof 10. 9113 Watch straps, watch bands and watch bracelets, and parts thereof

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						11. 9114 Other watch parts].
92.	92 (Musical instruments; parts and accessories of such articles)	1. Indigenous handmade musical instruments	-	-	-	Al goods not specified elsewhere. 1. 9201 Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments 2. 9202 Other string musical instruments (for example, guitars, violins, harps). 3. 9203, 9204 – Blank in Tariff. 4. 9205 Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs 5. 9206 Percussion musical instruments

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						(for example, drums, xylophones, cymbols, castanets, maracas) 6. 9207 Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions) 7. 9208 Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments 8. 9209 Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs

S. No.	Chapter	Nil	5%	12%	18%	28%
						and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.]
93.	93 (Arms and ammunition; parts and accessories thereof)	-	-	-	All goods not specified elsewhere 1. Military weapons **other than revolvers, pistols** [9301]. 2. 9303 Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition,	1. 9302 Revolvers and pistols, other than those of heading 9303 or 9304.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					captive-bolt humane killers, line-throwing guns) 3. 9304 Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307. 4. 9305 Parts and accessories of articles of headings 9301 to 9304. 5. 9306 Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads. 6. 9307 Swords, cut lasses, bayonets, lances and similar arms and parts	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					thereof and scabbards and sheaths therefor.	
94.	94 (Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings)	-	1. Kerosene pressure lantern [9405 50 31] 2. Parts of kerosene pressure lanterns including gas mantles [9405 91 00, 9405 92 00 or 9405 99 00]	1. Hurricane lanterns, Kerosene lamp/ lantern, petromax, glass chimney, accessories & components thereof [9405, 9405 50 31]. 2. LED lights or fixtures including LED lamps [9405]. 3. LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board) [9405]. 4. Coir products [except coir mattresses] [9404]. 5. Products wholly made of quilted textile materials [9404].	1. Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles [9402]. 2. Coir mattresses, cotton pillows, mattress and quilts [9404]. 3. 9406 Prefabricated buildings.	All goods not specified elsewhere. 1. 9401 Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof. 2. 9403 Other furniture and parts thereof 3. 9404 **Mattress supports;** articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						4. 9405 **Lamps and lighting fittings including searchlights** and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.
95.	95 (Toys, games and sports requisites; parts and accessories thereof)	-	-	1. Sports goods other than articles and equipments for general physical exercise [9506] 2. Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [other than electronic toys] [9503].	1. Electronic Toys like tricycles, scooters, pedal cars etc. (including parts and accessories thereof) [9503].	All goods not specified elsewhere. **1. 9501, 9502 – Balnk in Tariff.** 2. 9504 Video games consoles and Machines 3. 9505 Festive, carnival or other entertainment articles, including

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				3. Fishing rods, fishing hooks, and other line fishing tackle; fish landing nets, etc. [9507 all goods].		conjuring tricks and novelty jokes 4. 9506 Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and paddling pools 5. 9508 Roundabouts, swings, shooting galleries and other fairground amusements; [other than travelling circuses and travelling menageries].
96.	96 (Miscellaneous manufactured articles)	1. Slate pencils [9609] and chalk sticks. 2. Slates [9610 00 00]	1. Broomsticks and Muddhas made of sarkanda, phool bahari jhadoo (9603 10 00)]	1. Combs, hair pins [9615 all goods] 2. Pens [other than Fountain pens, stylograph pens] [9608].	1. Buttons, of plastics not covered with the textile material, of base metals, buttons of coconut shell, button blanks [9606	All goods not specified elsewhere. 1. 9601 Worked ivory, bone, tortoise-shell, horn, antlers, coral,

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				3. Pencils, crayons, pastels, drawing charcoals, writing or drawing chalks and tailor's chalk [9609]. 4. Sanitary towels, tampons, sanitary napkins, clinical diapers [9619 all goods].	21 00, 9606 22 00, 9606 29, 9606 30]. 2. 9603 Brushes (including brushes constituting parts of machines, appliances or vehicles), handoperated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees) 3. 9604 Hand sieves and hand riddles 4. 9605 Travel sets for personal toilet, sewing or shoe or clothes cleaning 5. 9607 Slide fasteners and parts thereof.	mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding) 2. 9602 Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin 3. 9611 Date, sealing or numbering stamps, and the like (including devices for printing or embossing

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					6. 9608 Fountain pens, stylograph pens and other pens 7. 9610 00 00 Boards, with writing or drawing surface, whether or not framed. 8. 9612 Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes. 9. 9620 00 00 Monopods, bipods, tripods and similar articles.	labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks 4. 9613 Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks 5. 9614 Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof 6. 9616 Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
						7. 9617 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners 8. 9618 Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing.
97.	97 (Works of art, collectors' piece and antiques)	-	-	All goods. 1. 9701 Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	-	-

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				2. 9702 Original engravings, prints and lithographs. 3. 9703 Original sculptures and statuary, in any material. 4. 9704 Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907. 5. 9705 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.		

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
				6. 9706 Antiques of an age exceeding one hundred years.]		
98.	98 (Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores)	9803 – Passenger baggage	1. 9804 Specified Drugs and medicines [i.e. List, 1 of notification No.12/2012-Central Excise, dated 17.03.2012 and List 3, 4 of notification No.12/2012-Customs, dated 17.03.2012] intended for personal use.	1. 9804 Other Drugs and medicines intended for personal use.	All goods. 1. 9801 All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, auxiliary equipment (including those required for research and development purposes, testing and quality control), as well as all components (whether finished or not) or raw materials for the manufacture of the aforesaid items and their components, required for the initial setting up of a unit, or	1. 9804 All dutiable articles intended for personal use

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					the substantial expansion of an existing unit, of a specified: industrial plant, (2) irrigation project, (3) power project, (4) mining project, (5) project for the exploration for oil or other minerals, and (6) such other projects as the Central Government may, having regard to the economic development of the country notify in the Official Gazette in this behalf; and spare parts, other raw materials (including semi-finished materials of consumable stores) not exceeding 10% of the value of the ods specified above, provided that such	

GST RATE SCHEDULE FOR GOODS
[As per discussions in the GST Council Meeting held on 18th May, 2017]

S. No.	Chapter	Nil	5%	12%	18%	28%
					spare parts, raw materials or consumable stores are essential for the maintenance of the plant or project mentioned in (1) to (6) above. 2. 9802 – Laboratory chemicals	

Note:

The rate structure for the following commodities is yet to be decided:

1. Biri wrapper leaves (tendu patta) – Ch. 14
2. Biscuits – Ch.19
3. Biris – Ch. 24
4. Textiles – Ch. 50 to 63
5. Footwear – Ch. 64
6. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin – Ch. 71
7. Power driven Agricultural, horticultural, forestry, poultry keeping or bee-keeping machinery, Harvesting or threshing machinery, machines for cleaning, sorting or grading, machinery used in milling industry and parts thereof [8432, 8433, 8436 and 8437]