

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 12/2022-Customs

New Delhi, the 1st February, 2022

G.S.R.....(E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description as specified in column (3) of the Table below and falling within the Chapter or heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate as specified in the corresponding entry in column (4) of the said Table, subject to any of the conditions as specified in the Annexure to this notification, the Condition No. of which is mentioned in the corresponding entries in column (5) of the said Table.

TABLE

| S.No. | Chapter or heading or sub-heading or tariff item | Description of goods | Standard rate | Condition No. |
|-------|--|---|---------------|---------------|
| (1) | (2) | (3) | (4) | (5) |
| 1. | 8507 60 00/ 8507 80 00 | Battery for use in manufacture of hearable devices. | Nil | 1 and 4 |
| | | | 5% | 1 and 5 |
| | | | 10% | 1 and 6 |
| | | | 15% | 1 and 7 |
| 2. | Any Chapter | Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 1. | Nil | 1 and 3 |

| | | | | |
|----|-------------|--|-----|---------|
| 3. | 8518 90 00 | Printed Circuit Board Assembly (PCBA) for use in manufacture of hearable devices. | Nil | 1 and 4 |
| | | | 10% | 1 and 5 |
| | | | 15% | 1 and 6 |
| | | | 15% | 1 and 7 |
| 4. | Any Chapter | Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 3. | Nil | 1 and 3 |
| 5. | 8518 90 00 | Speaker assembly for use in manufacture of hearable devices <i>Explanation</i> – For the purposes of this entry, speaker assembly means a pre-assembled speaker driver with protective mesh, but not including Printed Circuit Board Assembly (PCBA) or battery. | Nil | 1 and 4 |
| | | | Nil | 1 and 5 |
| | | | 5% | 1 and 6 |
| | | | 10% | 1 and 7 |
| 6. | Any Chapter | Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 5. | Nil | 1 and 3 |
| 7. | 73, 74, 85 | The following parts, components and accessories of hearable devices, namely: - (i) Rubber parts (ii) Plastic parts (iii) Screws (iv) Magnets (v) Connect parts (vi) Earlaps (vii) Mic Gaskets (viii) Mic Membrane (ix) Ear hooks (x) Rotary Pin (xi) Wires (xii) Earbud Button Housing | Nil | 1 and 4 |
| | | | 5% | 1 and 5 |
| | | | 10% | 1 and 6 |
| | | | 15% | 1 and 7 |

| | | | | |
|-----|--|---|-----|---------|
| | | <p>(xiii) Speaker Cavities</p> <p>(xiv) Silicone fins</p> <p>(xv) Earmuffs</p> <p>(xvi) Ear shell</p> <p>(xvii) Outer and inner moulds</p> <p>(xviii) Right earbud upper housing</p> <p>(xix) Earcup/ Ear-Cushions</p> <p>(xx) Ear-gel</p> <p>(xxi) Neckband and Headband (wired and moulded)</p> <p>(xxii) Charging case housing</p> <p>(xxiii) Right earbud driver sealing</p> <p>(xxiv) Earbud board masking EVA</p> <p>(xxv) Earbud bottom housing</p> <p>(xxvi) Revolving Shaft (Metal and plastic)</p> <p>(xxvii) Metal ear shells</p> <p>(xxviii) Copper foil.</p> | | |
| 8. | Any Chapter | Inputs or parts or sub-parts for use in manufacture of items mentioned at S. No. 7. | Nil | 1 and 3 |
| 9. | 8518 21 00, 8518 22 00, 8518 29 00 or 8518 30 00 | All goods | 15% | 2 |
| 10. | 8518 21, 8518 22, 8518 29 or 8518 30 | All goods, other than hearable devices. | 15% | 3 |
| 11. | 8518 90 00 | All goods other than those mentioned at S. Nos 3, 5, and 7. | 10% | - |

Explanation. - For the purposes of this notification, hearable devices mean: -

- (i) true wireless stereo (TWS), headphones, earphones and similar devices like earbuds, neckbands, headsets, etc., whether or not combined with a microphone, being capable of connecting through a wireless medium; and
- (ii) portable bluetooth speakers comprising of an amplifier and loudspeaker(s) with maximum output power not exceeding 40 Watts, having battery as a source of power and capable of wireless connectivity through bluetooth.

ANNEXURE

| Condition No. | Conditions |
|---------------|--|
| 1. | If the importer follows the procedure specified in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017. |
| 2. | Valid upto 31 st March, 2022. |
| 3. | Valid from 1 st April, 2022 onwards. |
| 4. | Valid from 1 st April, 2022 upto 31 st March, 2023. |
| 5. | Valid from 1 st April, 2023 upto 31 st March, 2024. |
| 6. | Valid from 1 st April, 2024 upto 31 st March, 2025. |
| 7. | Valid from 1 st April, 2025 onwards. |

2. This notification shall come into force on the 2nd day of February, 2022.

[F.No.334/01/2022-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India