



GST RATE SCHEDULE FOR GOODS

[As per discussions in the GST Council Meeting held on 18th May & 3rd June 2017]

GST Rates on Rubber & Articles thereof Under Chapter 40

| Nil | 5% | 12% | 18% | 28% |
|---|--|---|--|---|
| <p>1. Condoms and contraceptives [4014]</p> | <p>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 rubber, of a kind used on/in bicycles, cycle - rickshaws & three wheeled powered cycle rickshaws [4011, 4013]</p> | <p>1. Latex Rubber Thread [4007] 2. Surgical rubber gloves or medical examination rubber gloves [4015] 3. Nipples of feeding bottles [4014]</p> | <p>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 heading, in primary forms or in plates, sheets or strip; such as Latex, styrene butadiene rubber, butadiene rubber (BR), Isobuteneisoprene (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</p> | <p>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.] 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,</p> |

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|-----|----|-----|---|---|
| | | | <p>than hard rubber) and powders and granules obtained therefrom.</p> <p>4. 4005 Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</p> <p>5. 4006 Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</p> <p>6. 4007 Vulcanised rubber thread and cord, other than latex rubber thread.</p> <p>7. 4008 Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</p> <p>8. 4009 Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</p> <p>9. 4010 Conveyor or transmission belts or belting, of vulcanised rubber.</p> <p>10. 4014 Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or</p> | <p>air mattress, rubber cots for textile industry, cushions, of vulcanised rubber (other than erasers) [4016]</p> <p>5. Hard rubber and articles of Hard Rubber (including printers rollers and textile rollers and cyclostyling rollers) [4017]</p> |

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| | | | <p>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].</p> <p>11. 4015 Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber [other than Surgical gloves].</p> <p>12. Erasers [4016].</p> | |

GST Rates on **Footwear Gaiters and the like; part of such articles** Under Chapter 64

| Nil | 5% | 12% | 18% | 28% |
|-----|---|-----|---|-----|
| | <p>1. Footwear having a retail sale price not exceeding Rs.500 per pair, provided that such retail sale price is indelibly marked or embossed on the footwear itself.</p> | | <p>- All goods not specified elsewhere</p> <p>1. 6401 Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</p> <p>2. 6402 Other footwear with outer soles and uppers of rubber or plastics.</p> <p>3. 6403 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</p> <p>4. 6404 Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</p> <p>5. 6405 Other footwear.</p> <p>6. 6406 Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</p> | |

GST Rates on Vehicles other than railway or tramway rolling stocks, and parts and accessories thereof Under Chapter 87

| Nil | 5% | 12% | 18% | 28% |
|-----|--|--|---|--|
| | <p>1. 8713 Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</p> | <p>1. Tractors (except road tractors for semitrailers 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 & other cycles (including delivery tricycles), not motorised, of 8712 [8714] 5. Self-loading or selfunloading trailers for agricultural purposes [87162000] 6. Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles [8716 80]</p> | <p>1. Cars for physically handicapped persons [8703] 2. Refrigerated motor vehicles [8704] All goods not specified elsewhere.</p> | <p>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 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 headings 8701 to 8705.</p> |

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|-----|----|-----|-----|--|
| | | | | <p>6. 8707 Bodies (including cabs), for the motor vehicles of headings 8701 to 8705.</p> <p>7. 8708 Parts and accessories of the motor vehicles of headings 8701 to 8705.</p> <p>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.</p> <p>9. 8710 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</p> <p>10. 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; side-cars.</p> <p>11. 8714 Parts and accessories of vehicles of headings 8711 and 8713.</p> <p>12. 8715 Baby carriages and parts thereof.</p> |

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| | | | | <p>13. 8716 Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or selfunloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]</p> |