

# BUDGET BYTES



# WHAT'S COSTLIER?



## 1 Flat Panel Displays

BCD hiked from 10% to 20% affecting **TVs** and **Mobiles**

## 2 Social Welfare Surcharge

Exemption removed on 82 tariff lines under cess



Source: Union Budget 2025 – 2026

\*BCD: Basic Customs Duty



# WHAT'S CHEAPER ?



## 1 Life-Saving Drugs

**36 essential medicines are now fully exempt from BCD.**

## 2 Critical Minerals

**12 more, including cobalt powder & lithium-ion battery waste, exempt from BCD**



Source: Union Budget 2025 – 2026

\*BCD: Basic Customs Duty



## WHAT'S CHEAPER ?

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### 3 EV & Mobile Batteries

**BCD exemptions expanded for 35 EV & 28 mobile battery manufacturing goods**

### 4 Shipbuilding

**BCD exemption on ships & parts extended for 10 years**



Source: Union Budget 2025 – 2026

\*BCD: Basic Customs Duty



## WHAT'S CHEAPER ?



- 5 Open-Cell Displays**  
Customs duty reduced to 5%
- 6 Seafood**  
Frozen fish paste (Surimi) and hydrolysates now taxed at 5% (down from 30% & 15%)



Source: Union Budget 2025 – 2026

\*BCD: Basic Customs Duty



# WHAT'S CHEAPER ?



**7 Wet blue leather, crust leather**

**8 Tourism**

**Visa-fee waivers to promote medical tourism**



Source: Union Budget 2025 - 2026

\*BCD: Basic Customs Duty



# WHAT'S CHEAPER ?



## 9 Telecom

**Carrier Grade Ethernet switches will be taxed at 10%  
(Was 20% before)**

## 10 Laboratory chemicals

**Duties down to 70% from 150%**

## 11 Autos

**10 or more seater vehicles - BCD to 20%**



Source: Union Budget 2025 - 2026

\*BCD: Basic Customs Duty



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