

[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. 16/2026-Customs

New Delhi, the 12th May, 2026

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) read with sections 110 of the Finance Act, 2018 (13 of 2018) and 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the TABLE below, to the extent specified in the corresponding entries in column (3) of the said TABLE, namely:-

TABLE

S. No.	Notification No. and Date	Amendments								
(1)	(2)	(3)								
1.	11/2018-Customs, dated the 2 nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 114(E), dated the 2 nd February, 2018	<p>In the said notification, in the TABLE,-</p> <p>(i) against Sl. No. 1, in column (2), for the figures “7108,” the figures “7107, 7108, 7109, 7111, 7112,” shall be substituted;</p> <p>(ii) Sl. No. 54A and the entries relating thereto shall be omitted;</p> <p>(iii) for Sl. No. 56A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table border="1" data-bbox="662 1108 1377 1171"> <thead> <tr> <th>(1)</th> <th>(2)</th> </tr> </thead> <tbody> <tr> <td>“56A.</td> <td>All goods falling under heading 7118.”;</td> </tr> </tbody> </table>	(1)	(2)	“56A.	All goods falling under heading 7118.”;				
(1)	(2)									
“56A.	All goods falling under heading 7118.”;									
2.	11/2021-Customs, dated the 1 st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 69(E), dated the 1 st February, 2021	<p>In the said notification,</p> <p>(A) in the TABLE,-</p> <p>(i) against Sl. No. 15A, in column (4), for the entry, the entry “5.4%” shall be substituted;</p> <p>(ii) against Sl. No. 15B, in column (4), for the entry, the entry “4.35%” shall be substituted;</p> <p>(iii) against Sl. No. 15C, in column (4), for the entry, the entry “4.35%” shall be substituted;</p> <p>(iv) against Sl. No. 15D, in column (4), for the entry, the entry “5%” shall be substituted;</p> <p>(v) for Sl. No. 15E and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table border="1" data-bbox="662 1646 1409 1904"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>“15E.</td> <td>7112</td> <td>Spent catalyst or ash containing precious metals Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022: Provided further that the importer at</td> <td>4.35%”;</td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	“15E.	7112	Spent catalyst or ash containing precious metals Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022: Provided further that the importer at	4.35%”;
(1)	(2)	(3)	(4)							
“15E.	7112	Spent catalyst or ash containing precious metals Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022: Provided further that the importer at	4.35%”;							

				<p>the time and place of clearance: —</p> <p>(a) gives an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, regarding percentage of precious metals contained in spent catalyst or Ash containing precious metal being imported and to the effect that the said goods are imported for recovery of precious metals;</p> <p>(b) produces a certificate from the Ministry of Environment, Forest and Climate Change before the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, permitting import of spent catalyst or Ash containing precious metal for recovery or recycling purposes.</p>																					
				(vi) after Sl. No. 15E and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-																					
				<table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>"15EA.</td> <td>7112</td> <td>All goods other than those mentioned at Sl. No. 15E</td> <td>5%";</td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	"15EA.	7112	All goods other than those mentioned at Sl. No. 15E	5%";													
(1)	(2)	(3)	(4)																						
"15EA.	7112	All goods other than those mentioned at Sl. No. 15E	5%";																						
				(vii) for Sl. No 15F and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -																					
				<table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>"15F.</td> <td>7113</td> <td>(i) Gold findings;</td> <td>5%</td> </tr> <tr> <td></td> <td></td> <td>(ii) Silver findings;</td> <td>5%</td> </tr> <tr> <td></td> <td></td> <td>(iii) Platinum findings.</td> <td>5.4%";</td> </tr> <tr> <td></td> <td></td> <td colspan="2"><i>Explanation. - For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place</i></td> </tr> </tbody> </table>	(1)	(2)	(3)	(4)	"15F.	7113	(i) Gold findings;	5%			(ii) Silver findings;	5%			(iii) Platinum findings.	5.4%";			<i>Explanation. - For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place</i>		
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		(ii) Silver findings;	5%																						
		(iii) Platinum findings.	5.4%";																						
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		(viii) for Sl. No 15G and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -	
(1)	(2)	(3)	(4)
“15G.	7118	All goods	5%”;
		(ix) after Sl. No. 15G and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely:-	
(1)	(2)	(3)	(4)
“15H.	7107 00 00	All goods	5%
15I.	7109 00 00	All goods	5%
15J.	7111 00 00	All goods	5.4%
15K.	7106, 7108	Gold and Silver covered under Sl. No. 1 of TABLE of notification No. 57/2000-Customs dated 8 th May, 2000 <i>vide</i> number G.S.R.413(E), dated the 8 th May, 2000	4.35%
15L.	71	All goods on which exemption from basic customs duty is claimed and allowed under notification No. 57/2000-Customs, dated 8 th May, 2000 <i>vide</i> number G.S.R.413(E), dated the 8 th May, 2000, other than those mentioned at Sl. No. 15K	Nil”;
		(B) in the ANNEXURE, Sl. No. 11 and the entries relating thereto shall be omitted.	

2. This notification shall come into force on the 13th day of May, 2026.

[F. No. 354/04/2026-TRU]

Dheeraj Sharma
Under Secretary to the Government of India

Note:-

1. The principal notification No. 11/2018-Customs, dated the 2nd February, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 114(E), dated the 2nd February 2018, and was last amended *vide* notification No. 14/2026-Customs, dated the 30th April, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 330(E) dated the 30th April, 2026.

2. The principal notification No. 11/2021-Customs, dated the 1st February, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E) dated the 1st February, 2021, and was last amended *vide* notification No. 3/2026-Customs, dated the 1st February, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 84(E) dated the 1st February, 2026.