Notification No. 26/2026-27 | S.O. 4636(E) | July 27, 2026

EXPORT POLICY

# DGFT aligns Schedule-II export policy codes with the Finance Act, 2026

DGFT amends Schedule-II (Export Policy) on the lines of the Finance Act, 2026, listing 199 ITC (HS) codes introduced, deleted or changed.

NOTIFICATION NO. 26/2026-27 (S.O. 4636(E)), dated July 27, 2026, amends Schedule-II (Export Policy), ITC (HS) 2022 on the lines of the Finance Act, 2026 dated March 30, 2026, with immediate effect. Annexure-I sets out the tariff items substituted, inserted or omitted and the supplementary note entries amended in Chapters 3, 8, 12, 13, 20, 21, 22, 25, 26, 28, 29, 33, 39, 41, 47, 48, 73, 81, 84, 85 and 86.

**KEY FACTS**

**TYPE**
Export policy

**NOTIFICATION**
Notification No. 26/2026-27

**DATED**
July 27, 2026

**APPLIES FROM**
with immediate effect

**REFERENCES**

S.O. 4636(E)

CG-DL-E-25082026-275734

**ITC (HS) CODES** 220

| | |
|---|---|
| Chapter 3 | Chapter 8 |
| Chapter 12 | Chapter 13 |
| Chapter 20 | Chapter 21 |
| Chapter 22 | Chapter 25 |
| Chapter 26 | Chapter 28 |
| Chapter 29 | Chapter 33 |
| Chapter 39 | Chapter 41 |
| Chapter 47 | Chapter 48 |
| Chapter 73 | Chapter 81 |
| Chapter 84 | Chapter 85 |
| Chapter 86 | 03061900 |
| 03061910 | 03061990 |
| 08104000 | 08119010 |
| 08119090 | 08029900 |

# DGFT aligns Schedule-II export policy codes with the Finance Act, 2026

Notification No. 26/2026-27 · S.O. 4636(E) · July 27, 2026

Notification No. 26/2026-27 (S.O. 4636(E)), dated July 27, 2026, amends Schedule-II (Export Policy), ITC (HS) 2022 on the lines of the Finance Act, 2026 dated March 30, 2026, with immediate effect. Annexure-I sets out the tariff items substituted, inserted or omitted and the supplementary note entries amended in Chapters 3, 8, 12, 13, 20, 21, 22, 25, 26, 28, 29, 33, 39, 41, 47, 48, 73, 81, 84, 85 and 86.

Annexure-II lists 199 ITC (HS) codes introduced, deleted, amended, split or merged, with the export policy of each. Most new codes are Free, including krill (03061910), pecan nuts (08029910), cranberries and blueberries in Chapters 8 and 20, shea nuts (12079950), extracts under heading 1302, wet blues under headings 4104 to 4106 and kites (48239040). The new codes 47020010 (rayon grade wood pulp) and 47020090 are Prohibited.

New codes 26151010 (Hafnium) and 26151090 are STE, with export allowed through Indian Rare Earths Limited (IREL) only. New codes for phenylacetic acid, anthranilic acid, ephedrine, pseudoephedrine, norephedrine and lysergic acid require a No Objection Certificate from the Narcotics Commissioner of India, Gwalior. Thymidine (29349950) is Free, with export of "Deoxy nucleotide triphosphates" Restricted.

| | |
|---|---|
| Notification | Notification No. 26/2026-27 |
| S.O. number | S.O. 4636(E) |
| Dated | July 27, 2026 |
| Published in the Gazette | August 21, 2026 |
| Put online | August 25, 2026 |
| Gazette ID | CG-DL-E-25082026-275734 |
| Type | Export policy |
| Products | • Krill<br>• Pecan nuts<br>• Cranberries<br>• Blueberries<br>• Shea nuts<br>• Extracts of Withania somnifera<br>• Extracts of Bacopa monnieri<br>• Extracts of Berberis aristata |

- Extracts of Boswellia serrata
- Extracts of Emblica officinalis
- Extracts of Ocimum sanctum
- Extracts of Capsicum annuum
- Extracts of Phaseolus vulgaris
- Extracts of Piper nigrum
- Extracts of Pterocarpus marsupium
- Extracts of Punica granatum
- Extracts of Salacia reticulata
- Extracts of Tagetes erecta
- Extracts of Terminalia bellirica
- Extracts of Curcuma longa
- Extracts of Zingiber officinale
- Cashew shell liquid (CNSL), crude
- Purified and distilled CNSL (Cardanol)
- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos)
- Compound alcoholic preparations of a kind used for the manufacture of beverages
- Cranberry products
- Fluorspar, acid grade
- Zirconium ores and concentrates
- Hafnium
- Ammonium metavanadate
- Acetyl chloride
- Propionyl chloride
- Triethyl orthoformate
- Phenylacetic acid
- Malonic acid
- Diethyl malonate
- Methyl alpha-phenylacetoacetate
- P-2-P methyl glycidic acid and its esters
- DL-2 Aminobutanol
- Anthranilic acid
- Alpha-phenylacetoacetamide
- Azobisisobutyronitrile (AIBN)
- Gibberellic acid
- Aceto butyrolactone
- Artemisinin
- 3,4-MDP-2-P methyl glycidic acid
- 3,4-MDP-2-P methyl glycidate
- Piperidine
- Mepiquate chloride

- 4-Piperidone
- 1-Boc-4-piperidone
- Norfentanyl
- Thymidine
- Ephedrine
- Pseudoephedrine (INN)
- Norephedrine
- Lysergic acid
- Synthetic flavouring essences
- Wet blues
- Chemical wood pulp, dissolving grades
- Rayon grade wood pulp
- Kites
- Galvanised and non-galvanised pipes of headings 7305 and 7306
- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil (heading 8101)
- Separately presented indoor units or outdoor units for split-system air conditioning machines
- Reverse Osmosis (RO) membrane element for household type filters
- Accumulator cases made of hard rubber
- Battery separators
- Refrigerated containers
- Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport

ITC (HS) codes

Chapter 3, Chapter 8, Chapter 12, Chapter 13, Chapter 20, Chapter 21, Chapter 22, Chapter 25, Chapter 26, Chapter 28, Chapter 29, Chapter 33, Chapter 39, Chapter 41, Chapter 47, Chapter 48, Chapter 73, Chapter 81, Chapter 84, Chapter 85, Chapter 86, 03061900, 03061910, 03061990, 08104000, 08119010, 08119090, 08029900, 08029910, 080299 90, 08104010, 08104020, 08104090, 08119011, 08119012, 08119019, 08119091, 08119092, 08119099, 08134030, 08134040, 12079950, 13021919, 13021920, 13021930, 13021921, 13021922, 13021923, 13021924, 13021925, 13021926, 13021927, 13021928, 13021931, 13021932, 13021933, 13021934, 13021935, 13021936, 13021937, 13021938, 13021939, 13021950, 13021960, 20089300, 20089310, 20089390, 20089915, 20089995, 21069050, 21069051, 21069059, 22029920, 22029930, 22029990, 22029921, 22029929, 22029931, 22029939, 22029991, 22029999, 25292200, 25292210, 25292290, 26151000, 26151010, 26151090, 28419000, 28419010, 28419090, 29051430, 29159010, 29163400, 29171920,

29224300, 29242990, 29333210, 29333990, 29394100, 29394200, 29394400, 29396300, 29159011, 29159012, 29159096, 29163410, 29163490, 29171921, 29171922, 29171929, 29183070, 29189940, 29221930, 29224310, 29224390, 29242991, 29242999, 29270020, 29322040, 29322050, 29329930, 29329940, 29329950, 29333220, 29333230, 29333970, 29333980, 29333991, 29333999, 29349950, 29394110, 29394190, 29394210, 29394290, 29394410, 29394490, 29396310, 29396390, 33021010, 33021090, 33021011, 33021019, 33021091, 33021099, 39232990, 39232991, 39232999, 41041100, 41041900, 41051000, 41062100, 41063100, 41069100, 41041110, 41041190, 41041910, 41041990, 41051010, 41051090, 41062110, 41062190, 41063110, 41043190, 41069110, 41069190, 47020000, 47020010, 47020090, 48239040, 73051121, 73051129, 73051221, 73051229, 73051921, 73051929, 73053110, 73053190, 73053910, 73053990, 73061921, 73061929, 73051131, 73051139, 73051141, 73051149, 73051231, 73051239, 73051241, 73051249, 73051931, 73051939, 73051941, 73051949, 73053111, 73053119, 73053121, 73053129, 73053131, 73053139, 73053911, 73053919, 73053921, 73053929, 73061931, 73061939, 73061941, 73061949, 81019920, 84159000, 84219900, 84159010, 84159090, 84219910, 84219990, 85079020, 85291093, 85299030, 86090000, 86090010, 86090090

After

Schedule-II (Export Policy), ITC (HS) 2022 is amended on the lines of the Finance Act, 2026: the ITC (HS) codes introduced, deleted, amended, split or merged are listed in Annexure-II with the export policy of each.

Applies from

with immediate effect

Conditions

- Codes 13021921 to 13021928, 13021931 to 13021939, 13021950 and 13021960 (extracts under heading 1302): Free, subject to Policy Condition 2 &3 of the Chapter.
- Codes 26151010 (Hafnium) and 26151090 (Other), which replace 26151000 (Zirconium ores and concentrates): STE (State Trading Enterprise); export is allowed through Indian Rare Earths Limited (IREL) only.
- Codes 29163410 and 29163490: export of Phenyl acetic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior.
- Codes 29221930, 29224310 and 29224390: export of Anthranilic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior.
- Codes 29394110, 29394190, 29394210 and 29394290: export of Ephedrine and its salts /Pseudoephedrine and its salts is subject to

No Objection Certificate from Narcotics Commissioner of India, Gwalior.

- Codes 29394410 and 29394490: export of Norephedrine (Phenylpropanolamine), its salts and preparations thereof is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior.
- Codes 29396310 and 29396390: export of Lysergic acid and its salts is Free subject to No Objection Certificate from Narcotics Commissioner of India, Gwalior.
- Code 29349950 (Thymidine): Free; however, export of "Deoxy nucleotide triphosphates" will be in Restricted category and permitted under Restricted Export Authorization.

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|---|---|
| Applies to | Exporters of goods under the ITC (HS) codes introduced, deleted or amended in Schedule-II (Export Policy), ITC (HS) 2022. |
| Issued under | Section 3 read with Section 5 of the Foreign Trade (Development & Regulation) Act 1992, read with Para 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time |
| Signed by | LAV AGARWAL, Director General of Foreign Trade & Ex-Officio Addl. Secy |

## The table in the notification

The first 60 of the notification's 199 rows. The notification has them all.

| ITC (HS) | Description | After |
|---|---|---|
| 03061900 | Frozen :- -Other Free Jasus sp. | DELETED |
| 03061910 | Krill | FREE |
| 03061990 | Other | FREE |
| 08104000 | Cranberries, bilberries and other fruits of the genus Vaccinium | DELETED |
| 08119010 | Containing added sugar | DELETED |
| 08119090 | Other | DELETED |
| 08029900 | Other- - Other | DELETED |
| 08029910 | --- Pecan nuts | FREE |
| 08029990 | --- Other | FREE |
| 08104010 | --- Cranberries | FREE |

| | | |
|---|---|---|
| 08104020 | --- Blueberries | FREE |
| 08104090 | --- Other | FREE |
| 08119011 | ---- Cranberries | FREE |
| 08119012 | ---- Blueberries | FREE |
| 08119019 | ---- Other | FREE |
| 08119091 | ---- Cranberries | FREE |
| 08119092 | ---- Blueberries | FREE |
| 08119099 | ---- Other | FREE |
| 08134030 | --- Cranberries | FREE |
| 08134040 | --- Blueberries | FREE |
| 12079950 | --- Shea nuts | FREE |
| 13021919 | Extracts: ---- Other | DELETED; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021920 | Extracts: ---- Cashew shell liquid (CNSL), crude | DELETED; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021930 | Extracts: ---- Purified and distilled CNSL (Cardanol) | DELETED; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021921 | ---- Of Withania somnifera | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021922 | ---- Of Bacopa monnieri | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021923 | ---- Of Berberis aristata | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021924 | ---- Of Boswellia serrata | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021925 | ---- Of Emblica officinalis | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |

| | | |
|---|---|---|
| 13021926 | ---- Of Ocimum sanctum | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021927 | ---- Of Capsicum annuum | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021928 | ---- Of Phaseolus vulgaris | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021931 | ---- Of Piper nigrum | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021932 | ---- Of Pterocarpus marsupium | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021933 | ---- Of Punica granatum | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021934 | ---- Of Salacia reticulata | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021935 | ---- Of Tagetes erecta | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021936 | ---- Of Terminalia bellirica | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021937 | ---- Of Curcuma longa | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021938 | ---- Of Zingiber officinale | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021939 | ---- Other | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 13021950 | --- Cashew shell liquid (CNSL), crude | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |

| | | |
|---|---|---|
| 13021960 | --- Purified and distilled CNSL (Cardanol) | FREE; policy condition: Subject to Policy Condition 2 &3 of the Chapter |
| 20089300 | Other, including mixtures other than those of sub-heading 2008 19 :- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitisidaea) | DELETED |
| 20089310 | --- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos) | FREE |
| 20089390 | --- Other | FREE |
| 20089915 | ---- Blueberries | FREE |
| 20089995 | ---- Blueberries | FREE |
| 21069050 | Compound preparations for making non-alcoholic beverages | DELETED |
| 21069051 | ---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 °C | FREE |
| 21069059 | ---- Other | FREE |
| 22029920 | Fruit pulp or fruit juice based drink | DELETED |
| 22029930 | Beverages containing milk | DELETED |
| 22029990 | Other | DELETED |
| 22029921 | ---- Cranberry products | FREE |
| 22029929 | ---- Other | FREE |
| 22029931 | ---- Cranberry products | FREE |
| 22029939 | ---- Other | FREE |
| 22029991 | ---- Cranberry products | FREE |
| 22029999 | ---- Other | FREE |

The notification (PDF, 1.5 MB)

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