Notification No. 45 /2026-27 S.O. 5750(E) October 19, 2026

IMPORT POLICY

DGFT extends the 10 lakh MT duty-free raw sugar TRQ to December 31, 2026

Notification No. 45/2026-27 extends the timeline for duty-free import of 10 lakh MT of raw sugar under the TRQ from October 31 to December 31, 2026.

THE CENTRAL Government amends the import policy condition of Raw Sugar under Exim Code 170114 of Chapter 17 of Schedule-1 (Import Policy) of ITC (HS), 2022. Notification No. 45/2026-27 dated October 19, 2026 is issued in continuation of Notification No. 31/2025-26 dated August 20, 2026.

THE CHANGE

Import is 'Free' subject to the duty-free TRQ of 10 lakh MT up to December 31, 2026, with all other conditions of Notification No. 31/2025-26 unchanged.

KEY FACTS

TYPE
Import policy

NOTIFICATION
Notification No. 45 /2026-27

DATED
October 19, 2026

VALID UNTIL
December 31, 2026

REFERENCES

S.O. 5750(E)

CG-DL-E-22102026-277350

ITC (HS) CODES 2

Chapter 17	170114

DGFT extends the 10 lakh MT duty-free raw sugar TRQ to December 31, 2026

Notification No. 45 /2026-27 · S.O. 5750(E) · October 19, 2026

The Central Government amends the import policy condition of Raw Sugar under Exim Code 170114 of Chapter 17 of Schedule-1 (Import Policy) of ITC (HS), 2022. Notification No. 45/2026-27 dated October 19, 2026 is issued in continuation of Notification No. 31/2025-26 dated August 20, 2026.

Import of raw sugar remains 'Free' subject to a duty-free Tariff Rate Quota (TRQ) of 10 lakh MT. The timeline in the existing policy condition for import under the TRQ, up to October 31, 2026, is extended up to December 31, 2026. All other conditions specified in Notification No. 31/2025-26 remain unchanged.

The notification, S.O. 5750(E), is issued with the approval of the Minister of Commerce & Industry, under Sections 3 and 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy 2023. It was published in the Gazette of India: Extraordinary dated October 22, 2026.

Notification	Notification No. 45 /2026-27
S.O. number	S.O. 5750(E)
Dated	October 19, 2026
Published in the Gazette	October 22, 2026
Gazette ID	CG-DL-E-22102026-277350
Type	Import policy
Products	Raw Sugar
ITC (HS) codes	Chapter 17, 170114
Before	Import of Raw Sugar under Exim Code 170114 is 'Free' subject to a duty-free Tariff Rate Quota (TRQ) of 10 lakh MT up to October 31, 2026.
After	Import is 'Free' subject to the duty-free TRQ of 10 lakh MT up to December 31, 2026, with all other conditions of Notification No. 31/2025-26 unchanged.
Valid until	December 31, 2026
Conditions	• Import is 'Free' subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to December 31, 2026.

- All other conditions specified in Notification No. 31/2025-26 dated August 20, 2026 remain unchanged.

Applies to	Importers of raw sugar under Exim Code 170114 under the duty-free Tariff Rate Quota (TRQ) of 10 lakh MT.
Issued under	Section 3 and Section 5 of the Foreign Trade (Development & Regulation) Act, 1992, read with paragraphs 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

ITC (HS)	Description	Before	After
170114	Raw Sugar	Free; Import is "Free" subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to 31.10.2026, subject to the conditions specified below.	Free; Import is "Free" subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to 31.12.2026, subject to the conditions specified below.

The notification (PDF, 443 KB)

Gazette of India, CG-DL-E-22102026-277350, published October 22, 2026.

Checked against the official copy on October 26, 2026.

IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

Read online: indusdesk.com/dgft/tracker/extends-10-lakh-mt-duty-free-raw-sugar-277350/