CBIC

Basic customs duty cut on crude and refined edible oils

Notification No. 31/2026-Customs cuts basic customs duty on crude soybean and palm oil to 5%, crude sunflower oil to nil and the refined oils to 22.5% or 27.5%.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 31/2026-Customs, G.S.R. 840(E), dated September 23, 2026 and published the same day in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 770. It is made under sub-section (1) of section 25 of the Customs Act, 1962 and sub-section (12) of section 3 of the Customs Tariff Act, 1975. It amends Table I of Notification No. 45/2025-Customs, dated October 24, 2025 (G.S.R. 781(E)), which exempts the goods it lists from so much of the duty of customs under the First Schedule to the Customs Tariff Act as exceeds the standard rate in its column (4). The notification comes into force on September 24, 2026. It is issued under F. No. CBIC-190354/134/2026-TRU and signed by Dheeraj Sharma, Under Secretary. CBIC lists it as modifying basic customs duty "on crude and refined edible oils".

KEY FACTS

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The notification does not describe the goods. It changes the entry in column (4) against six serial numbers of Table I. In Notification No. 45/2025-Customs those are serial numbers 41 and 42, tariff items 1507 10 00 and 1507 90 10 (soybean oil: crude, and edible grade); 46 and 47, tariff item 1511 10 00 and sub-heading 1511 90 (palm oil: crude, and other than crude); and 49 and 50, tariff items 1512 11 10 and 1512 19 10 (sunflower seed oil, crude, and sunflower oil, edible grade). Serial number 46 reads "Crude Palm Oil" and the other five read "All goods"; the goods in parentheses are what those tariff items cover in the Customs Tariff.

The standard rate falls from 10% to 5% on crude soybean oil (1507 10 00) and crude palm oil (1511 10 00), and from 10% to nil on crude sunflower seed oil (1512 11 10). It falls from 32.5% to 27.5% on edible grade soybean oil (1507 90 10) and on palm oil under sub-heading 1511 90, and from 32.5% to 22.5% on edible grade sunflower oil (1512 19 10). The earlier rates are the entries the notification replaces, and Table I of Notification No. 45/2025-Customs gave the same rates when it was issued on October 24, 2025.

The notification changes nothing else in these six entries or in Table I, so the other entries for oils of headings 1508 to 1515, at serial numbers 43 to 45, 48, 51 and 52, are unchanged. It gives no reason for the cuts other than that the Central Government is satisfied they are necessary in the public interest, and it sets no end date for the new rates. Its note records that Notification No. 45/2025-Customs was last amended before this by Notification No. 25/2026-Customs, dated July 8, 2026 (G.S.R. 600(E)).

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 31/2026-Customs, G.S.R. 840(E)
Dated	September 23, 2026

Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 770, September 23, 2026
Amends	Table I of Notification No. 45/2025-Customs, October 24, 2025 (G.S.R. 781(E)): column (4) of serial numbers 41, 42, 46, 47, 49 and 50
Applies to	Imports under tariff items 1507 10 00, 1507 90 10, 1511 10 00, 1512 11 10 and 1512 19 10 and sub-heading 1511 90
Takes effect	September 24, 2026
Crude soybean oil and crude palm oil	5%, from 10%
Crude sunflower seed oil	Nil, from 10%
Edible grade soybean oil and palm oil under 1511 90	27.5%, from 32.5%
Edible grade sunflower oil	22.5%, from 32.5%
Legal basis	Section 25(1), Customs Act, 1962; section 3(12), Customs Tariff Act, 1975
File number	F. No. CBIC-190354/134/2026-TRU
Signed by	Dheeraj Sharma, Under Secretary

Standard rate in Table I of Notification No. 45/2025-Customs

S. No. in Table I	Tariff item	Goods (tariff item)	Rate until September 23, 2026	Rate from September 24, 2026
41	1507 10 00	Soybean oil, crude, whether or not degummed	10%	5%
42	1507 90 10	Soybean oil, edible grade	32.5%	27.5%
46	1511 10 00	Palm oil, crude ("Crude Palm Oil" in Table I)	10%	5%
47	1511 90	Palm oil and its fractions, other than crude	32.5%	27.5%
49	1512 11 10	Sunflower seed oil, crude	10%	Nil
50	1512 19 10	Sunflower oil, edible grade	32.5%	22.5%

The notification (PDF, 596 KB)

Source: Gazette of India, CG-DL-E-23092026-276439.

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