September 24, 2026

CBIC

Fabric shipping bills must state flame retardancy from November 1

CBIC Circular No. 42/2026-Customs: from November 1, 2026, export declarations for 131 fabric tariff items in Chapters 52, 55 and 60 must carry FR001 or FR009.

THE CENTRAL BOARD OF Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, issued Circular No. 42/2026-Customs, F. No. 528/03/2026-STO(TU), dated September 24, 2026. Its subject is mandatory additional qualifiers in export declarations for certain textile products with effect from November 1, 2026. It's addressed to the Principal Chief Commissioners, Chief Commissioners, Principal Commissioners and Commissioners of Customs, and to the Principal Directors General and Directors General under CBIC. It's signed by Munesh Kumar Meena, OSD (Tariff Unit), Customs Policy Wing.

KEY FACTS

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The circular recalls Circular 55/2020-Customs of December 17, 2020, which advised importers to declare voluntarily the complete description of imported goods and additional qualifiers such as scientific names, IUPAC names and brand names. It then notes that several woven and knitted fabrics used to make Fire/Flame Retardant (FR) textile products are classifiable under tariff items of Chapters 52, 55 and 60 of the First Schedule to the Customs Tariff Act, 1975. Those tariff items also cover non-FR textile products, so the two can't be told apart electronically from the tariff classification alone. The circular says this makes FR products hard to identify for implementing the Production Linked Incentive (PLI) Scheme for Textiles.

Under the Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019, CBIC has decided to enable mandatory additional qualifiers or identifiers for the tariff items in the circular's Annexure. They "shall be required to be mandatorily declared while filing export declarations in the Customs Automated System" from November 1, 2026. The Annexure lists 131 eight-digit tariff items: 10 under heading 5212 in Chapter 52; 15 under 5512, 15 under 5513, 18 under 5514, 36 under 5515 and 22 under 5516 in Chapter 55; and 2 under 6004 and 13 under 6006 in Chapter 60. It gives the same list twice, each time with the Info Type CD "CHR": once with the qualifier "FR001", described as "Flame Retardant Fabric", and once with "FR009", described as "Other than Flame Retardant Fabric".

The circular asks for a suitable Public Notice for the guidance of the trade, and for any difficulty or doubt in putting it into effect to be brought to the Board's notice. It doesn't say who must make the declaration, only that the qualifiers must be declared while filing export declarations in the Customs Automated System. It doesn't define a flame retardant fabric, name a test or standard, or say what proof an exporter needs. It doesn't say what happens if the qualifier is missing or wrong, or which field of the shipping bill carries it beyond the Annexure's "Info Type CD" and "Qualifier" columns.

Issued by	Central Board of Indirect Taxes & Customs, Department of Revenue, Ministry of Finance
Document	Circular No. 42/2026-Customs, F. No. 528/03/2026-STO(TU)

Dated	September 24, 2026
Applies to	Export declarations filed in the Customs Automated System for the 131 tariff items in the Annexure
Takes effect	November 1, 2026
Tariff items	131: headings 5212 (Chapter 52), 5512 to 5516 (Chapter 55), 6004 and 6006 (Chapter 60)
Info Type CD	CHR
Qualifiers	FR001, "Flame Retardant Fabric"; FR009, "Other than Flame Retardant Fabric"
Reason given	To identify Fire/Flame Retardant (FR) textile products for implementing the Production Linked Incentive (PLI) Scheme for Textiles
Legal basis	Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019
Related	CBIC notice of August 13, 2026 on its Stakeholder Consultation page, calling suggestions from trade on a draft of this circular: the same 131 tariff items and codes, a proposed start of October 1, 2026, and comments within 15 days
Signed by	Munesh Kumar Meena, OSD (Tariff Unit), Customs Policy Wing

Annexure: tariff items and qualifiers

Heading	Tariff items	Number	Info Type CD	Qualifier
5212	52121100, 52121200, 52121300, 52121400, 52121500, 52122100, 52122200, 52122300, 52122400, 52122500	10	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)
5512	55121110, 55121120, 55121910, 55121920, 55121990, 55122110, 55122120, 55122910, 55122920, 55122990, 55129110, 55129120, 55129910, 55129920, 55129990	15	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)

5513	55131110, 55131120, 55131210, 55131220, 55131310, 55131320, 55131910, 55131920, 55132100, 55132300, 55132900, 55133100, 55133900, 55134100, 55134900	15	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)
5514	55141110, 55141120, 55141210, 55141220, 55141910, 55141920, 55142100, 55142200, 55142300, 55142900, 55143011, 55143012, 55143013, 55143019, 55144100, 55144200, 55144300, 55144900	18	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)
5515	55151110, 55151120, 55151130, 55151140, 55151190, 55151210, 55151220, 55151230, 55151240, 55151290, 55151910, 55151920, 55151930, 55151940, 55151990, 55152110, 55152120, 55152130, 55152140, 55152190, 55152910, 55152920, 55152930, 55152940, 55152990, 55159110, 55159120, 55159130, 55159140, 55159190, 55159910, 55159920, 55159930, 55159940, 55159950, 55159990	36	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)
5516	55161110, 55161120, 55161200, 55161300, 55161410, 55161420, 55161490, 55162110, 55162120, 55162200, 55162300, 55162400, 55164110, 55164120, 55164200, 55164300, 55164400, 55169110, 55169120, 55169200, 55169300, 55169400	22	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)
6004	60041000, 60049000	2	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)
6006	60062100, 60062200, 60062300, 60062400, 60063100, 60063200, 60063300, 60063400, 60064100, 60064200, 60064300, 60064400, 60069000	13	CHR	FR001 (Flame Retardant Fabric) or FR009 (Other than Flame Retardant Fabric)

The circular (PDF, 2.4 MB)

Source: CBIC's own copy.

Checked against the official copy on October 28, 2026.

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