

October 16, 2026

CBIC

FTA duty rates for New Zealand goods take effect on October 20

Finance Ministry Notification No. 32/2026-Customs sets India-New Zealand FTA rates of customs duty, AIDC and Health Cess on imports from October 20, 2026.

THE MINISTRY OF FINANCE (Department of Revenue) issued Notification No. 32/2026-Customs, dated October 16, 2026, published as G.S.R. 899(E) in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 828 of the same day. Made under sub-section (1) of section 25 of the Customs Act, 1962, it exempts goods imported into India from New Zealand from so much of the duty of customs under

the First Schedule to the Customs Tariff Act, 1975 (the BCD rate in its tables), the Agriculture Infrastructure and Development Cess (AIDC) and, for the goods in Table I, the Health Cess as exceeds the rates set in its four tables. It comes into force on October 20, 2026. It is issued under F. No. CBIC-190354/82/2025-TRU and signed by Dheeraj Sharma, Under Secretary.

KEY FACTS

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The exemption is available only if the importer proves to the satisfaction of the Deputy Commissioner or Assistant Commissioner of Customs that the goods are of New Zealand origin, in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 and the rules the Central Government notifies in this regard. Entries in Tables III and IV are also subject to the conditions in the notification's Annexure whose numbers are given against them; the kiwi fruit entry in Table III has none.

Table I lists 8,547 entries, from heading 0204, meat of sheep, fresh, chilled or frozen, to tariff item 97019100, each with a BCD, an AIDC and a Health Cess rate. Most entries cover all goods of the tariff item; a few are narrower, such as ten entries in heading 6802 that exclude marble slabs, granite slabs or both, and tariff item 71021000, which excludes seeds for use in manufacturing rough lab-grown diamonds. A BCD rate of 0.00 percent applies to 3,852 entries, 3,850 of them with nil AIDC and Health Cess as well. Percentage BCD rates on the other entries run from 0.40 to 90.00 percent. In Chapters 51, 54, 55, 57, 58, 60, 61 and 62, 391 entries carry a percentage or an amount in rupees per kg, square meter or piece, whichever is higher (for three entries, whichever is highest), and tariff item 27090010 carries Rs. 0.8/tonne. AIDC above nil applies to 87 entries, 56 of them in Chapter 64, and a Health Cess of 5.00 percent to 47 entries in Chapter 90. Table I has no entries in Chapters 1, 4, 13, 15, 17, 24 and 93.

Table II sets a BCD rate of 20.0 percent on 13 tariff items (22041000, 22042110, 22042120, 22042190, 22042210, 22042220, 22042290, 22042910, 22042920, 22042990, 22043000, 22051000, 22059000), with an AIDC rate of 75.0 percent where the CIF value is greater than or equal to USD 5 and less than USD 15 for a container holding 750 ml, and 50.0 percent where it is USD 15 or more. The notification identifies these goods only by tariff item and by CIF value for a container holding 750 ml; it does not otherwise describe them. "CIF value" means the assessable value determined under section 14 of the Customs Act, 1962. Table III sets a BCD rate of 51.0 percent and nil AIDC on Mānuka honey (04090000) having a CIF value of USD 30 per kg or above, on condition that, at the time of import, the importer produces to the Deputy Commissioner or Assistant Commissioner of Customs a certificate issued by the Ministry for

Primary Industries of New Zealand certifying the goods to be Mānuka honey, and 15.0 percent and nil AIDC on kiwi fruit (08105000) with a CIF value greater than or equal to USD 2.50 per kg.

Table IV sets two tariff rate quotas (TRQ), each a quantity of total imports in a year at an in-quota rate: 40 MT of Mānuka honey having a CIF value of USD 20 per kg or above but below USD 30 per kg, at 51.0 percent BCD and nil AIDC (conditions 1 and 2), and 200 MT of albumins (35021100, 35021900, 35022000 and 35029000), at 10.0 percent BCD and nil AIDC (condition 1). Under condition 1, the Directorate General of Foreign Trade allots the TRQ to the importer under the Handbook of Procedures, 2023 and issues the TRQ authorization electronically, transmitting it to the Indian Customs EDI System (ICES). The authorization contains the importer's name and address, Importer-Exporter Code (IEC), the Customs notification number, the tariff item, the quantity and the validity period, and imports against the TRQ are allowed only on debiting it electronically in ICES. The notification does not state the rates that would otherwise apply, any further change in later years, or how the TRQ year is counted, and it sets no rate for goods of the Table II and III tariff items below the CIF values given there, for Mānuka honey below USD 20 per kg, or for imports beyond the two quotas.

Issued by	Ministry of Finance (Department of Revenue)
Document	Notification No. 32/2026-Customs, G.S.R. 899(E)
Dated	October 16, 2026
Published	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), No. 828, October 16, 2026
In force from	October 20, 2026
Applies to	Goods imported into India from New Zealand, where the importer proves New Zealand origin
Legal basis	Section 25(1), Customs Act, 1962
Table I	8,547 entries with BCD, AIDC and Health Cess rates; 3,852 at a BCD rate of 0.00%
Table II	13 tariff items of headings 2204 and 2205: BCD 20.0%; AIDC 75.0% (CIF value USD 5 to less than USD 15 for 750 ml) or 50.0% (USD 15 or more)
Table III	Mānuka honey, CIF value USD 30 per kg or above: BCD 51.0%; kiwi fruit, CIF value USD 2.50 per kg or more: BCD 15.0%
Tariff rate quotas (Table IV)	Mānuka honey, CIF value USD 20 to below USD 30 per kg: 40 MT a year at 51.0% BCD; albumins: 200 MT a year at 10.0% BCD

Quota allotment	By the Directorate General of Foreign Trade under the Handbook of Procedures, 2023; debited electronically in ICES
File number	F. No. CBIC-190354/82/2025-TRU
Signed by	Dheeraj Sharma, Under Secretary

CIF-linked and in-quota rates (Tables II to IV)

Table	Tariff item	Description	BCD rate (%)	AIDC rate (%)	Quota and conditions
II	22041000, 22042110, 22042120, 22042190, 22042210, 22042220, 22042290, 22042910, 22042920, 22042990, 22043000, 22051000, 22059000	Goods with CIF value greater than or equal to USD 5 and less than USD 15, for a container holding 750 ml	20.0	75.0	None
II	The same 13 tariff items	Goods with CIF value greater than or equal to USD 15, for a container holding 750 ml	20.0	50.0	None
III	04090000	Mānuka honey having CIF value of USD 30 per kg or above	51.0	0.0	Condition 2: certificate from the Ministry for Primary Industries of New Zealand
III	08105000	Kiwi fruit with CIF value greater than or equal to USD 2.50 per kg	15.0	0.0	None
IV	04090000	Mānuka honey having CIF value of USD 20 per kg or above but below USD 30 per kg	51.0 (in-quota)	0.0 (in-quota)	TRQ of 40 MT; conditions 1 and 2
IV	35021100, 35021900, 35022000, 35029000	Albumins	10.0 (in-quota)	0.0 (in-quota)	TRQ of 200 MT; condition 1

[The notification](#) (PDF, 2.1 MB)

Source: [CBIC's own copy](#).

Checked against the official copy on October 22, 2026.

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