

### Key Budget Announcements reg. Electronics Sector 2021-22

Srl	Electronic Items	BCD (before Amendment)	BCD (after Budget)	Vide	Effective date of implementation
	Inputs, parts or sub-parts for manufacture of specified parts of mobile phones, including: PCBA, Camera module, Connectors, wired headset, USB Cable, microphone and receiver etc.	Nil	2.5%	3/2011-Customs	1.04.2021
	PCBA & Moulded Plastic, for manufacture of charger or adapter	10%	15%	3/2021	1.04.2021
	Inputs and parts [other than PCBA and moulded plastic] of mobile charger	Nil	10%	3/2021	1.04.2021
	Inputs, Parts and Sub-parts [other than PCBA and Li- ion Cell] for manufacture of Lithium-ion battery and battery pack	Nil	2.5%	3/2021	1.04.2021
	Compressor of Refrigerator/Air Conditioner	12.5%	15%	Clause 95 (i) of the Finance Bill, 2021	1.02.2021
	Specific parts of transformer such as Bobbins, brackets, wires, etc.	Nil	7.5%	4/2021	1.02.2021
	Inputs and parts of LED lights or fixtures including LED Lamps	5%	10%	Clause 95 (i) of Finance Bill, 2021	1.02.2021
	Solar Inverters	5%	20%	03/2021-Customs	1.02.2021
	Solar lanterns or solar lamps	5%	15%		1.02.2021
	All goods under HSC 7325, 7326, 7307, 7308, 7310, other than SIM socket/other mechanical items (Metal) for cellular mobile phone	Nil	10%	1/2011-Customs	1.02.2021
	Apparatus, control gear and transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for the initial setting up of a solar power generation project	Nil	Applicable as per Custom Tariff	1/2011-Customs	1.02.2021

	All parts for use in the manufacture of LED lights, fixtures including LED lamps, LED drivers and MCPCB of LED lights	5	10	2/2021	
	All goods falling under heading 8544 (except USB Cable and goods falling under tariff item 8544 30 00 and sub-heading 8544 70) will attract 10% BCD	5% -7.5%	10	3/2021	1.04.2021
	<b>Mobile Phone Parts, such as:</b> Battery cover, Front Cover, Front Cover (with Zinc Casting), Middle cover, Side Key, Screw, Microphone rubber case, Sensor rubber case/sealing gasket including sealing gaskets/cases from rubbers like SBR, EPDM, CR, CS, Silicon and all other individual rubbers or combination/combination of rubbers, PU case/ sealing gasket, Articles of polyurethane foam like sealing gaskets/case, sealing gaskets/cases from PE, PP, EPS, PC and all other individual polymers or combinations of polymers, SIM sockets/Other Mechanical items (Metal), SIM sockets/Other Mechanical items (Plastic), Back Cover, Conductive cloth, Heat Dissipation sticker Battery cover, Sticker battery slot, Protective Film for main lens, LCD Conductive Foam, LCD Foam, BT Foam, Key Pad	Nil	Applicable as per Custom Tariff	3/2021	1.04.2021
	All Goods used for the manufacture of Base Stations for Mobile communication Infrastructure	Nil	2.5%	3/2021	1.04.2021