

 **DPNC GLOBAL**

**Union Budget 2025-2026**



**Shivashish Karnani**

GST Division

**Budget Bytes**

## Basic Customs Duty

Social welfare surcharge currently being levied at the rate of 10% on the basic customs duty under customs laws to be removed for 82 tariff line items. Also, 36 life-saving drugs to be fully exempted from basic customs duty. This will give boost to the imports of these life-saving drugs and the consumers.

35 capital goods added to customs duty exemption list relating Lithium ION battery manufacturing and mobile phone battery manufacturing. This will give boost to the domestic manufacturing of EVs & mobile phones and thus contributing to the make in India.

**Patient Assistance Programs:** Patient assistance programs run by pharmaceutical companies will be fully exempt from Basic Customs Duty (BCD), provided the medicines are supplied free of cost to the patients. Additionally, 37 new medicines and 13 new patient assistance programs will be included in the exemption list. This will give fillip to the health care sector in

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