Dr. L.B. Singhal (Ph.D., MBA, LLB, B.Sc.) Secretary General, AEPC

AEPC/HO/SG/R&PA/2021 31st December, 2021

Sub: New (Seventh) Edition of the Harmonized System (HS) Nomenclature, HS-2022, to be effective from 01.01.2022.

Dear Members,

The new (seventh) edition of the Harmonized System (HS) nomenclature, HS-2022, to be effective from 1st January, 2022. This edition has introduced significant changes to the Harmonized System, with a total of 351 amendments, at the six-digit level, covering a wide range of goods moving across borders.

- 2. In this regard, the following may be noted:
  - i) Ministry of Finance vide Finance Act 2021, on gazette notification no. 226208 dated 28.03.2021, at para no. 104, page no. 60, had informed that the amendment in Custom Tariff, at Fourth schedule, will be effective from 01.01.2022.
  - ii) The amendments in the Chapter 61 & 62 were detailed at page no. 159 to 162 of the **Finance Act**, **2021**.
  - iii) Department of Revenue, Ministry of Finance, has released the guidance document on correlation, for ease of transition to the HS 2022. The document can be accessed under the head -`Manuals' under the tab -`Customs' on the CBIC website. The link is also provided as:

    https://www.cbic.gov.in/resources//htdocs-cbec/deptt\_offcr/Guidance%20Document%20on%20Correlation%20of%20Customs%20Tariff%20between%202021%20and%202022.pdf
  - iv) For Apparel amendments, for 65 lines, at 8 digits, have been notified. The details of these are given at Correlation Table 2022-2017, <u>Annex I (Page no. 33-37)</u>. Of these 16 are new HS lines.
  - v) The New Customs Tariff schedule for the 16 new HS Codes under Chapter 61 & 62 has been notified vide 56/2021-Customs dated 29.12.2021. For details, please click **HSN 2022**
- 3. This is for your information please.

Wish you all a very happy and prosperous New Year - 2022

With warm regards,

Yours sincerely,

Dr. L. B. Singhal, Secretary General, AEPC