



E-Serve No.: 120 of 2026 | Date: April 01, 2026

Sub: CBIC notifies the 5th tranche of tariff concessions under India-UAE CEPA

Dear Madam / Sir,

CBIC has issued Notification No.09/2026-Customs dated 31.03.2026 ([copy enclosed](#)) to give effect to the 5th Tranche – TABLE I, TABLE II and TABLE III of tariff concessions under India-UAE CEPA

The Notification says that –

-- Specified goods (listed in Table I), when imported under the given tariff headings, will pay customs duty only at the reduced rate mentioned in the table.

-- For the goods listed in Table II, you get concessional rates on both:

Customs Duty and AIDC (Agriculture Infrastructure & Development Cess)

-- For goods listed in Table III, concessional duty and AIDC are available only up to a specified import quantity (TRQ limit).

· Within this quota, you pay reduced customs duty (Col.5) and reduced AIDC (Col.6) — anything above these rates is exempt.

· Beyond the quota, normal duties apply, and the benefit is subject to specified conditions.

This notification shall come into force on 1st of April, 2026.

Members are requested to make a note of the above Notification.

Regards,

**Dr. Siddhartha Rajagopal**  
Executive Director

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