

## Customs Duty

Items	Provisions
Equipments related to Food Processing/ manufacturing, imported as part of the project,	Irrespective of their tariff classification, are entitled to uniform assessment at concessional basic customs duty of 5%.( Ref. Notification No. 12/2012 dated 17.3.2012)
Hazelnuts	30% to 10% (Ref. Notification No. 12/2013-Customs dated 1.3.2013).
De-hulled Oat grains	30% to 15% (Ref. Notification No. 12/2013-Customs dated 1.3.2013)
<b>Cold Chain including pre-cooling unit, pack houses, sorting and grading lines and ripening chambers.</b>	<b>Concessional 5% Basic Customs Duty (BCD) as presently available under project imports for cold storage, cold room to be also extended(Notification No. 21/2016-Customs, dated 1<sup>st</sup> March, 2016)</b>
<b>Refrigerated Container</b>	<b>10% to 5% (Notification No. 12/2016-Customs, dated 1st March, 2016)</b>