



THE PLASTICS EXPORT  
PROMOTION COUNCIL

दि प्लास्टिक एक्सपोर्ट प्रमोशन कौन्सिल

( भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित )

**THE PLASTICS EXPORT PROMOTION COUNCIL**

(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref No: Plex/Cir/208

Date: 04.06.2026

To,

Members of Plexconcil/COA Members

Dear Sir/Madam,

**Subject: Alignment of Schedule-II (Export Policy) of ITC (HS), 2022 consequent to amendments introduced under the Finance Act, 2026**

**Ref: DGFT Trade Notice No: 07/2026-27 dated 03.06.2026**

We wish to inform you about trade notice issued regarding introduction of several changes to the First Schedule of the Customs Tariff Act, 1975, including amendments in HS Codes, Product Descriptions, and Chapter Notes. In light of these changes, the Directorate General of Foreign Trade (DGFT) is in the process of aligning Schedule-II (Export Policy) of ITC (HS) 2022 accordingly.

**PROPOSED CHANGES IN CHAPTER NOTES AS INTRODUCED IN THE FINANCE ACT, 2026**

**Chapter 39:(Annexure I)**

**Earlier ITC(HS) Code      Proposed Alignment**

3923 29 90                      Split into 3923 29 91 (Biodegradable) and 3923 29 99 (Other)

**Supplementary Notes:** In Chapter 39, for the entry in column (4) occurring against all the tariff items of heading 3904, the entry "7.5%" (BCD) shall be substituted.

**PROPOSED CHANGES IN HS CODES AND PRODUCT DESCRIPTIONS AS INTRODUCED IN FINANCE ACT, 2026**

**Chapter 39: (Annexure II)**

DGFT updates the export policy entry for these new codes.

**Tariff Item:** 3923 29 91 & 39232999

**Policy:** Free (No export licence required from DGFT and Export is permitted without restriction)

Members are requested to refer to the official trade notice here:

[https://membership.plasticsepc.org/mails\\_images/20260604124007.pdf](https://membership.plasticsepc.org/mails_images/20260604124007.pdf)

Members are requested to submit inputs/ comments if any via e-mail to [export-dgft@nic.in](mailto:export-dgft@nic.in). within 7 days from the issuance of this Trade Notice.

Best Regards

Bharti Parave

Dy. Director (Trade and Policy)

PLEXCONCIL

