

Voluntary Report – Voluntary - Public Distribution

Date: February 24, 2025

Report Number: IN2025-0011

Report Name: India Modifies Tariff on US Bourbon

Country: India

Post: Mumbai

Report Category: Beverages, Agricultural Situation, Market Development Reports

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Report Highlights:

On February 13, President Trump and Prime Minister Modi issued a joint statement announcing lower tariffs on bourbon whiskey. Following the statement, the Government of India published a customs notification lowering the customs duty on imported bourbon whiskey from 150 percent to 100 percent, effective immediately, while the duty on all other alcoholic beverages remains unchanged at 150 percent.

Reduced Bourbon Whiskey Tariff

India maintains high applied tariffs on alcoholic beverages severely restricting access for U.S. spirits exporters, with current rates at 50 percent basic custom duty plus 100 percent agriculture infrastructure and development cess (AIDC). Following the [U.S.-India joint statement](#), the Government of India published a [customs notification](#) lowering the 100 percent AIDC on bourbon whiskey (*HS code 2208 3011 and 2208 3091*) to 50 percent effectively bringing the overall import duty on bourbon whiskey to 100 percent.

Disclaimer: This summary is based on a cursory review of the subject announcement and therefore should not be viewed under any circumstance, as a definitive reading of the regulation in question, or of its implications for U.S. agricultural export trade interests.

Details of Notification: Notification No. 14/2025 - Customs - Seeks to amend Notification 11/2021- Customs dated 01.02.2021 to amend AIDC rate on Bourbon whiskey

Notification Link: <https://taxinformation.cbic.gov.in/view-pdf/1010315/ENG/Notifications>

Type of Regulation: Notification.

Public Notice Date: February 13, 2025.

Proposed Date of Adoption: Effective February 13, 2025.

Products Affected: Bourbon whiskey.

HS Code: 2208 30 11, 2208 30 91

Agency in Charge: Ministry of Finance, Government of India.

Additional Notifications -

[Notification 11/2021 – Customs](#) - February 01, 2021 - Seeks to prescribe effective rate of Agriculture Infrastructure and Development Cess for specified goods

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(DEPARTMENT OF REVENUE)

Notification No. 14/2025-Customs

New Delhi, the 13th February, 2025

G.S.R.(E). -In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 11/2021 – Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E), dated the 1st February, 2021, namely:-

In the said notification, in the Table, -

- i. for Sl. No. 9. and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

| (1) | (2) | (3) | (4) |
|-----|---|--|--------|
| “9. | 2204, 2205, 2206, 2208 (other than tariff item 2208 30 11 and 2208 30 91) | All goods (other than bourbon whiskey) | 100%”; |

- ii. after Sl. No. 9B., and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

| (1) | (2) | (3) | (4) |
|------|------------------------|-----------------|-------|
| “9C. | 2208 30 11, 2208 30 91 | Bourbon whiskey | 50%”. |

2. This notification shall come into force with immediate effect.

[F. No. 190354/21/2025-TRU]

(Amreeta Titus)

Director

Note: - The principal notification No. 11/2021-Customs, dated the 1st February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E), dated the 1st February, 2021 and last amended *vide* notification No. 06/2025-Customs, dated the 1st February, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 99(E), dated the 1st February, 2025.

Attachments:

No Attachments.