

Semiconductor: 2026 Budget Changes

Sector / Sub-Vertical	Specific Item	Pre-2026 Position	Post-2026 Budget	Reference
Sodium-Ion Core Chemistries	Sodium Chloride (2501.00.10), Na-Metal Foil (2805.11.00), Sodium Manganese (2825.90.00), Sodium Hexafluorophosphate (2826.90.00), Prussian Blue Analogues (2827.39.00), Sodium Perchlorate (2829.90.90), Sodium Carbonate (2836.20.00), Ethylene/Propylene/Dimethyl Carbonate (29.05), Sodium bis Imide (2925.19.90), Hard Carbon (3801.90.00)	Not included within the specialized concessionary schedules; subject to general statutory tariff rates.	Eligible for premier 1% flat Capped Customs Duty; 100% waiver on RD, SD, VAT, and Advance Tax.	SRO No. 166-Ain/2026/21-Customs (Table-3: Pure Sodium Cell Raw Materials)