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# BOOSTING THE SPIRIT OF HANDICRAFT SECTOR WITH LOWER GST RATES

Narendra Modi Prime Minister



Arun Jaitley Union Minister of Finance and Corporate Affairs



Smriti Zubin Irani Union Minister of Textiles and Information & Broadcasting

## EFFECTIVE 15<sup>™</sup> NOVEMBER, 2017 GST RATES HAVE BEEN REDUCED FOR THE BENEFIT OF ARTISANS

## FROM 3% TO NIL ON

Bangles of Lac/Shellac

### FROM 18% TO 12% ON

Hand bags & shopping bags of jute and cotton
Furniture wholly made of bamboo or cane
Hats (knitted or crocheted)

## FROM 28% TO 18% ON

#### FURNITURE AND WOODEN ITEMS

- Article of wood, wooden frame, paving block
- Furniture, mattress, bedding & similar furnishing

#### STONEWARE

- Goods of marble and granite
- Articles of stone and artificial stone

#### LEATHERWARE

- Article of apparel & clothing accessories of leather, guts, furskin, artificial fur and other articles such as saddlery and harness for any animal
- Trunk, suitcase, vanity cases, brief cases, travelling bags and other hand bags, cases

#### METALWARE

 Articles of cutlery and similar non electric domestic appliances, other articles of copper

#### GLASSWARE

 Glass of all kinds and articles thereof such as mirror, safety glass, sheets, glassware

#### **MUSICAL ARTICLES**

All musical instruments and their parts

#### OTHERS

- Lamp and light fitting
- Odoriferous preparations, perfumery
- Festive, carnival & other entertainment articles
- Artificial flowers, foliage and artificial fruits

Also, GST rate on job work services in relation to manufacture of those handicraft goods in respect of which the casual taxable person has been exempted from obtaining registration, to be reduced to 5% with full input tax credit.

## EXPORT PROMOTION COUNCIL FOR HANDICRAFTS



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