

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**RAJYA SABHA**  
**UNSTARRED QUESTION NO -2797**  
ANSWERED ON – 17.03.2026

**CUSTOM DUTY ON ADULT DIAPERS**

**2797. SMT. RENUKA CHOWDHURY:**

Will the Minister of Finance be pleased to state:

- (a) the customs duty rates (basic customs duty, social welfare surcharge and any other applicable levies) imposed on adult diapers during the last five years, year-wise;
- (b) whether the customs duty on adult diapers has been increased or altered in the Union Budget 2026–27, the details thereof;
- (c) the rationale for increasing customs duty on an essential healthcare and hygiene product largely used by senior citizens, Persons with Disabilities and patients with chronic illnesses; and
- (d) whether Government has assessed the impact of such duty changes on affordability for elderly and low-income households with limited or fixed incomes?”

**ANSWER**

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

- (a) The applicable customs duty rates on adult diapers during the last five years is as under:

Financial Year	Basic Customs Duty (BCD)	Social Welfare Surcharge (SWS) (as percentage of BCD)	Integrated Goods and Services Tax (IGST)
2021-22 to 2025-26 (before 22.09.2025)	10%	10%	12%
2025-26 (from 22.09.2025 onwards)	10%	10%	5%

- (b) No. The customs duty on adult diapers has not been increased in the Union Budget 2026-27.
- (c) & (d) Not applicable in light of reply at (b)

\*\*\*\*\*