[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. 04/2026-Union Territory Tax (Rate)

New Delhi, the 27th October, 2026

G.S.R. . .....(E).- In exercise of the powers conferred by sub-section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017-Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 713(E), dated the 28th June, 2017, namely: -

In the said notification, in the Table, -

(i) after S. No. 2 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"2A.	1518	Used cooking oil	Any unregistered person	Any registered person";

(ii) after S. No. 3A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"3B.	3915	Waste and scrap of plastics	Any unregistered person	Any registered person
3C.	4004	Waste and scrap of tyres	Any unregistered person	Any registered person";

(iii) after S. No. 8 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9.	8549	Electrical and electronics waste and scrap	Any unregistered person	Any registered person".

2. This notification shall come into force with effect from the 1st day of November, 2026.

[F. No. CBIC-190354/142/2026-TRU]

(Dheeraj Sharma)
Under Secretary

Note: - The principal notification No. 4/2017-Union Territory Tax (Rate) was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 713(E), dated the 28th June, 2017 and was last amended by notification No. 06/2024-Union Territory Tax (Rate), dated the 8th October, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 615(E), dated the 8th October, 2024.